Charles P. Phelps'
Jan.y 1804.

Boston Massachusetts January 2nd 1804.

Adventure No. 1 per Ship Adams Samel Bullock Master for Rotterdam - Consisting of thirty three hogsheads of Sugar

Dr to Sundry Accounts

Notes Payable

For 35 Hhds of Sugar bot of Jno Parker as per bill

34	Weighing	300..3..16 Nett	D 11	3309..82
1	Do	10..3..9	9	97..47
				3407..29

Deduct Debenture Notes - 830..14

Note to Jno Parker - dated Dec. 23. 1803 payable in sixty days for	$ 2577..15
For my note to B. M. Insurance Co. dated Dec. 29. for premium on the above at 8 months	111..40
	$ 2688..55

Cash

For coopering Sugar per Howe & Tain's bill on file - - - - - - 42..24

Trucking 35 Hhds @ 25 cts	8..75
Labor on Sugar	4..0
Wharfage of Do	3..30
Custom house fees	2..30
Notarial fees &c.	5..58
	66..17
	2754..72

The Adams sailed ~~Jany~~ Sunday Jany 15 - with a fair Wind

Boston Massachusetts January 6th 1804

Expence ✓ Dr. to Cash ✓

Paid for Sundries as per petty Mem. Book — — 21.20

12th

Expence ✓ Dr. to Cash ✓

Paid for Mem.o book Paper &c. — — 1.50
" 3 Chairs & truck — — — 4.20
" Shovel, tongs & brush — — — 1.30
" Knobs & Sand — — — — — .35
" Labor on Cotton — — — — — .13
" Standing benches for Desk — — — .50 — 7.98

13th

~~Invoice No. 1~~
~~Sales No. 1~~ ✓ Robt & Jn.o Bolton's Rice per Brig Ann-Maria —

Dr. to Cash ✓

for premium paid B.M. Insurance Co. on 620 $ @ 2½ per Ct. — — 15.50
policy — — — — 1.0 — 16.50

17.

Sundry Accts Dr.s to Cash ✓

Expence ✓
Paid Chs. Davis for fender — — .88
William Belcher ✓
Paid labor storing Cotton — — .75 — 1.63

20th

Expence ✓ Dr. to Cash ✓

Paid sundries per petty mem.o — 1.83
Sundry Expences to Salem — 5.97 — 7.80

Sales No. 1

Boston Massachusetts January 21. 1804

Adventure No. 2 per Ship Tamerlane Capt. Seward bound to Amsterdam on Account of Mr. Wm. Parsons & myself one half Each.

Dr. to Sundry Accounts

To Notes Payable

" For my Note of the 28th Inst. endorsed by W. Parsons payable in 2 mo. from date - for three hundred Sacks of Coffee bot of Nath. West

Weighing Net 32584 lb @ 29 cts 9449.36

Deduct Debenture - - - - 571.79 8877.57

" For my note dated &c. as above payable in 4 mo. for one Thousand Sacks of Coffee bot of N. West

Weighing net 108026 lb @ 29 cts 31327.54

Deduct Debenture - - - - 5210.96 26116.58

" For my Note dated 11th Inst. signed jointly with Wm. Parsons to B.M. Insurance Co. for premium on $35950 - covered by Policy - - - 1439.0

amount of Notes - - - - - - $ 35433.15

To Cash

paid sundry tolls to Salem - - -	2.91	
Entered Entry at Salem - - - -	1.40	
Stage fare & expence - - - -	1.63	
Debenture fees at Salem - - -	1.20	7.14
Custom house fees - - - - -	3.20	
Labor on Coffee - - - - - -	1.0	
Sack makers bill - - - - -	3.21	
To Wharfage of 7090 Sacks - -	10.90	
Notarial fees &c. - - - - -	5.58	23.89
Freight of 300 Sacks Coffee from Salem @ 7 cts	91.0	122.3
		$ 35555.18

The Tamerlane sailed this day.

//	William Parsons d.r to W.m Parsons in C.o		
//	For his half of Adventure N.o 2 in C.o per		
//	Ship Tamulane - Capt. Seward for		
	Amsterdam ——— " ——— " ———	17777.	59

...rect. bank to take ...

Boston Massachusetts January 21. 1804

William Parsons Esq & Chs. P. Phelps
in Company &c.
To Adventure No. 2 --

For ~~one half of~~ 1300 Sacks of Pepper shipped
in the Tamerlane for Amsterdam amo.
in the whole with charges to - 35555. 18 35555.. 18
~~one half of which is - - - - - 17777.59~~

Cash Dr. to William Parsons
Received of him at Sundry times in Cash - 150.. 0

23d

Enoch Sawyer Jr. of Roxbury
Dr. to Invoice No. 1
For 1 Cask of Rice
No. 5. 661
66 Tare 10 pr ct
595 - 5.. 1.. 7 @ 86 ——— 31.. 88

24.

Cash Dr. to Invoice No. 1
For 2 Casks of Rice sold P. D. Richards
No. 7 - 676
17 - 664 1340
Tare - 134
1206 lbs. 10.. 3.. 2 @ 86 ——— 64.. 62

25.

Expence Dr. to Cash
Paid for Sugar Auger - - - - - 1.50
Sundry postage &c - - - - - .67
Sail Needles - 25 - pencil 13 - ——— .38 2.. 55

Boston Massachusetts January 26th 1804

Adventure No 3 per Ship Hope
Spencer Ripley master bound to Nantz
at half profits as per agreement
in Company with William Parsons half cash

Dr to Sundry Accounts

" To Notes Payable William Parsons
For ~~my note of this date to W.m Parsons for~~
one hundred Bales of Georgia Upland
Cotton bot of him at 60 days credit
Viz. 50 Bales Nett 14350 lb @ 17 ¢ 2511.25
50 Do 14795 2589.12 5100.37

" To Notes Payable 29145 5100.37
For my note of this date to B. M. Insurance Co
for premium on $5600 covered, Policy 393.0
policy 392.00
1.0
393.0

To Cash
For trucking 100 Bales Cotton @ 12 ¢ 12.50
" Mending bags 1.45
" Wharfage of 100 bags @ 10 cts 10.0
" Notarial Consular fees 6.50 30.45
$5523.82

Pr to Wm Parsons 2761.91
NB. - ~~Hope~~ sailed Sunday 12. Feb.y 1804.

Cash Dr to ~~Invoice~~ Sales No 1
For 185 lb of Rice spilled out of Cask No 19. (152 + 30 = 182) 1.2.14 ~~8.12~~
and taken by ~~the~~ W.m Whitney to his own use
Cost 1.2.14 @ 6 ¢ See Feb.y 17. 1804 8.27

A.1.12
1.2.17

~~Invoice~~ Sales No 1 Dr to Cash
Paid Capt. Coffin freight of twenty Casks
of Rice per bill lading @ 2.50 50.0

//	William Parsons Dr. to William Parsons in Co. for his half of Adventure No. 3 in Co. - per Ship Hope S. Ripley master - for Nantz at half profits ____	V	2761. 91

37

0

45

82

8 12

27

0

Boston Massachusetts January 30th 1804

Messrs Robert & John Bolton of Savannah

Dr to Sundry Accounts

Notes Payable

For my note of this date to John Franks payable in 60 days for 50 Casks of Lime shipped them per Brig Ann Maria by order of Mr. Wm Parsons viz — 50 Casks @ — 12/6 ——— 104.17

Cash

Paid Owen's bill of cartage ——— 10.24

Wharfage @ 7 Cents ——— 3.50 13.74

117.91

Profit & Loss

~~Commission~~ Acct

My Commissions on 117.91 ~~on Invoice~~ @ 2½ p. Cent — 2.95

120.86

Cash Dr to William Parsons

Received of him on Account ——— 50.0

Notes Receivable

~~Perkins Nichols~~ Dr to Sales ~~Invoice~~ No. 2

being Wm Belcher's Cotton ———

For 20 bales as follows sold Perkins Nichols & rec'd his note at 60 days

No. 14	250	46	320
18	279	47	308
20	321	57	281
24	202	64	269
27	263	71	384
28	307	72	339
29	303	73	274
32	278	75	252
40	221	76	258
44	326	77	338
	2750		3023

No. 20 Inv.d 312 marked 321

Note lodged in Branch Bank

2750 lbs

5773 net @ 17½ — 1010.27

payable by note at 60 days

Boston Massachusetts January 31. 1804

Boza & N. Tucker Dr. to Invoice Sales No 1 ✓

For 4 Casks of Rice sold them at 90 days credit - viz —

No 4	630	2621		
6	684	262 Tare		
9	657	2359 lbs	— 21..0..7 @ 6 —	126-37
20	650			
	2621			

Sundry Accounts Dr. to Cash ✓

William Belcher ✓

For am.t of E. & W. Reynolds bill for oats on board Short Staple paid them . 5.25

Invoice No 1 ✓

Paid Homes bill for wharfage of 20 Casks of Rice @ 7 Cents } 1.40

Paid Smith's bill trucking Do. @ 9. 2.50 3.90

9.15 9.15

House Expenses

Paid Sundry personal expenses per petty Memorandum — 16.88

Do for a small trunk — 1.25

Sundries per petty Mem.o — 10.41 28.54

Ent.d Aug.t 31.

William Parsons & Chas. P. Phelps in Co.

Dr to Adventure No 3

For adventure per Ship Hope to Nantz — at first Cost — 5523.82

Cash Dr. to

For amount of Cash brought on from Hudson

Dr. to C. P. Rent this

Error

374.28

2

374.28

Boston January 31. 1804

Ent.
July 23.

Spencer Ripley Dr. to W. Parsons & Co.

For amt. of Invoice of 100 bales Cotton
Shipped by him to Nantz - as
half profit - by account ~~sales~~ 5246.10 ~~5528.82~~

Profit & Loss Dr. to Cash

Said sundry Expences this month
5 Entries 40.41

Cash Dr. to Sales No 1

to T. & W. Davis Feby. 1 194.25

Boston Massachusetts February 1. 1804

Thomas & William Davis Dr. to Invoice No. 1
for 6 Casks Rio sold them
viz. No. 12 — 647
13 " 640
14 " 746
15 " 672
16 " 683
8 " 640
4028
402 Tare
3626 lbs. — 32..1..14 @ 5 ₰ — 194..25

Ent. Jany 31. in cash

15

Cash Dr. to William Parsons
Received of him by Check at Mass. Bank — 7877..57

Notes Payable Dr. to Cash
For am.t paid Nath.l West. for my note
dated Dec.r 28. 1803 — — — — — — 7877..57

17

Boza & N. Tucker Dr. to Invoice No. 1
for 7 Casks Rio viz
No. 1 — 673
2 — 725
3 — 645
8 — 682
10 — 759
11 — 666
4150
415
3735 — 33..1..11 @ 5 ₰ — 166.76

Allage — No. 19 — 497
68
429 — 3..3..9 — — 19.12 185..88

185.88
8.14 sold before Jan. 26.
194.2

4150 - 415
682 - 68
4832 - 483
483
4349 = = 38..3..9
5
194.3.75
.40
194.15 — to be entered in Sales —

Boston Massachusetts February 17. 1804

Adventure No. 4 — per Ship Sampson
Master for Rotterdam

D.r to Sundry Accounts

" " To Notes Payable

For my note dated the 16.th Inst.t endorsed by
Wm. Parsons - for 22 Hhds & 17 Tierces of
Brown Guadaloupe Sugars bot of Jon.a
& S. Davis at 60 days credit - as per bill
viz — 22 Hhds ao.t — 232..2..0
Tare — 24..3..12
207..2..10 @ 11 8 — 2283.48
17 T.ces — 87.2.19 / 9.1.16 / 78.1.3 @ 11 8 — 861.5
3144.53

Deduct Debentures — —

" " Premium Note &c. — —

" " " Cash

Paid coopering &c. " —
" trucking 22 Hhds @ 25 — 5.50
" " 12 T.ces — 12½ — 1.50 } 7.5
" " 1 bbl — 5 — .5 }
Wharfages of the above — 3.8
Notarial & Consular fees &c. —

Invoice No. 3 — of 30 bags Cotton
marked IW&N. & numbered 93 @ 122
rec.d from Mr. Wm. Parsons for sale —

Cash D.r to B. & N. Tucker

Rec.d of them for 7 Casks of Rice — 185..88

Boston Massachusetts February 20th 1824

William Parsons Dr. to Notes Payable
for my note of this date given him
payable at Mass. Bank in 30 days for — 3000.0

22.nd

Cash Dr. to William Parsons
for amount of two Checks received of
him viz - one for — 440.0
one for — 2160.0 2600.0

23

Notes Payable Dr. to Cash
paid my note to Jn.o Baker dated Dec.r
23.d 1803 - for sugar - amount — 2577.15

25.

~~Invoice~~ Sales No.1 Dr. to Sundry Accounts

Charges on Merchandize
~~For~~ advertising Rice — 1.0

William Belcher
For Storage of 20 casks Rice 1 m.o @ 20.cts - 4.0

~~Commission Account~~ Profit & Loss
For Commissions on $ ~~611.27~~ 617.72 @ 2½ pct. - ~~10.42~~ 15.28

Robert & John Bolton
For net proceeds of twenty Casks
of Rice sold on their account &
Risk per order of Mr. William
Parsons — ~~536.1~~ 520.59

540.87

Boston Massachusetts february 25th 1804

Adventure No. 4 — per Ship Sally
Capt. Swasey for Amsterdam

Dr to Sundry Accounts

To Notes Payable
for my note dated 7. Inst. to Davenport & Tucker
for 29 bags of Coffee bot of them at 60 days
weighing nett — 3562 lb @ 27 Cents 961.74
Deduct Debenture — 167.86 793.88

" my Note to Suffolk Insurance Co.
of this date for premium on $ 1800 @ 4 pc.
— 72.0
Policy — 1. 73.0
866.88

" To Boza & Nath.l Tucker
for 4 hogsheads - 2 barrels & 6 bags of Coffee
bot of them — wg. nett 3870 lb @ 28 Cents 1083.60
Deduct Debenture — 183.69 899.91

" To Cash
Ballastone for trucking — 1.95
Wharfage — 1.18
Cooperage — .68
Custom house fees — 2.80
Notarial & Consular fees — 5.58
12.19

27. 1778.98

Cash Dr to William Parsons
Received of him on account — 720.0

Boza & N. Tucker Drs to Cash
Paid them for Coffee pr bill — 899.91

Sally sailed Wednesday March 14.

Boston Massachusetts February 29. 1804

Rec'd Jan'y 31. 1804

Cash Dr. to Tho.s & William Davis

Received of them for 6 Casks of Rice ——— 194..25

William Parsons Dr. to Rob.t & Jn.o Bolton

for amount of Invoice of Linen on board Brig ann Maria carried by mistake to their account Jan.y 30. ——— 120..86

Rob.t & Jn.o Bolton Drs. to William Parsons

for net proceeds of Rice placed to their Credit by mistake 25 Jan.y ——— 520..59

Sundry Acc.ts Dr.s to Cash

William Belcher

paid labo taking in 103 bales Cotton and Stowing the same ——— 3.63 3.63

House Expences

Paid Expences Journal Expences for Journey to Hadley &c. — Journal from petty Mem.o book ——— 44.63 48.26

Ent.d Aug.t 31

1804

Ledger

D.r C.r

Cash

Jan. 31.	To Sundries	5 Entries	447. 17	31 -	By Sundries	12 E.	377. 74
feb. 29.	D.o	5 E.	11577. 70	29.	D.o	5 E.	11415. 8

Stock

				Jan. 1.	By Cash		174. 28

Expence

Jan. 31.	Cash	6 E.	68. 95				
feb. 29.	D.o		44. 62				

Adventure N.o 1

Jan. 2.	Sundries		2754. 72.				

Notes Payable

				Jan. 30.	By Sundries	4 E.	38618. 87
feb. 23.	Cash	2 E.	10454. 72	feb. 25.	Sundries	2. E.	3886. 88

Invoice N.o 1.

Jan. 31.	Sundries	3 E.	70. 40	Jan. 31.	Sundries	4 E.	231. 14
feb. 25.	D.o		540. 87	feb. 17.	D.o	2 E.	380. 13
			611. 27				611. 27

W.m Belcher

Jan. 31.	Cash	2 E.	6. 0	feb. 25.	Invoice N.o 1. stay.		4. 0
feb. 29.	D.o		3. 63		Rum		2571. 31
Mar.			2564. 14				2575. 31
			2573. 77				
Nov.			1. 54				
			2575. 31				

William Parsons

feb. 29.	Sundries	2 E.	3120. 86	Jan 30.	By Sundries	3 E.	5300. 37
				feb. 29.	Sundries	4 E.	11718. 16

W.m Parsons & C.o P.r

Jan. 31.	Sundry Adv.ts	2 E.	41079. 0				

Commissions

				Jan. 30.	R. & J. Bolton		2. 95
				feb. 25.	Invoice N.o 1		15. 28

1804

Adventure N.o 2

Jan. 21.	To Sundries	—	35555. 18	Jan.y 21	By W.m Parsons & C.o P.P	—	35555. 18

Adventure N.o 3

Jan. 26	Sundries	—	5523. 82	Jan. 31.	W.m Parsons & C.o P.P	—	5523. 82

Enoch Sawyer

Jan. 23.	Invoice N.o 1	—	31. 88.

Rob.t & Jn.o Bolton

Jan. 30.	Sundries	—	120. 86	feb. 29.	Sundries 2/E.	—	641. 45
feb. 29.	W.m Parsons	—	520 59				
			641. 45				

Notes Receivable

Jan. 30	Invoice N.o 2	—	1010. 27

Bezb. & N. Tucker

Jan. 31.	Invoice N.o 1		126 37	feb. 25.	Sundries 2 E.	—	1085. 79
feb. 27.	Sundries 2/E.		1085. 79				

Invoice N.o 2

				Jan 30.	Notes Receivable	—	1010. 27

Tho.s & W.m Davis

feb. 1	Invoice N.o 1	—	194. 25	ft. 29	Cash	—	194. 25

Charges on Merchandize

	feb. 25	Invoice N.o 1	— 1. 0

Adventure N.o 4

feb. 25.	Sundries	—	1778. 98

Boston Massachusetts March 3d 1804

Adventure No 5 per Ship Sampson
Capt Godwin for Rotterdam - in Co with
Wm Parsons one half each
E. & O. E.

To Sundry Accts

To William Parsons

For 76 Hhds of Brown Sugar bot of him at 60
days from the 27 ult.

Weighing nett 679-2.4 @ 11 ₰ - 7474-86
Deduct Debentures - 1809-68 5665.18

Notes Payable

For my note to Jon.a & S. Davis dated Feb. 16.
at sixty days endorsed by Wm Parsons
for 22 Hhds & 17 Tierces of Brown Sugar
bot of them - Weighg nett - 285.3.13 @ 11 ₰ - 3144.53

Deduct Debentures - 761.32
am.t of note - 2383.21

My note to Marine Insurance Co
for premium on $8700 - pd/ of policy
dated March 2. 1804 @ 8 m.o 349-0 2732.21

Cash V

Paid Custom house fees V - 4.60
Notary's fees &c - 5.58 10.18

Charges on Merchandize

for Howe & Town's bill of coopering V - 145.21
" Smith's Bill for trucking V - 26.5
" Col. May's bill of wharfage - 7.60 V
Wm Leach's do - do 3.8 V - 10.68 181.94

₰ 8589.51

½ to Debit of W. Parsons - 4294.75

Sampson went below Wednesday 21. mar.
Sailed Friday - 23.

William Parsons Dr to Wm Parsons in Co
for his half of Adventure No 5 in Co -
per Ship Samson Capt. Goodwin for
Rotterdam ——— " ——— " ——— " 4294.75½

6

Cash Dr to William Parsons
Received of him on Account ——— 150.0

7

Notes Receivable Dr to Invoice No 2 ✓
for Aaron Brown & Co's note of this date endorsed
by Abel Harris - at sixty days
for Six bags of Cotton, viz -

No 34 — 282
49 — 329
67 — 260
68 — 304
69 — 334
70 — 354 — 1867 lb @ 17½ Cents ——— 326.72
326=72

No 70 was marked 394
& weighed but — 354

Notes Receivable Dr to Sundry Accounts
for Abel Harris' note at 60 days endorsed by Aaron Brown & Co

Invoice No 2 ✓

for Twenty six bags of Cotton viz

No 19 — 282	36 — 198	53 — 247	62 — 322
21 — 282	38 — 226	54 — 271	63 — 312
No 36 - Invt 198	22 — 304	41 — 202	58 — 162	65 — 300
marked 196	26 — 315	45 — 333	59 — 244	66 — 369
	30 — 302	48 — 311	60 — 212	74 — 324
No 61 - Invt 391	31 — 289	50 — 271	61 — 390	78 — 350
marked - 390	32 — 278	51 — 292	1526	1977
	2052	1831	1838	
			2052	
			1977	7389 lb @ 17½ ——— 1292.55

1292 55

Invoice No 3 ✓

for Thirty bags of Cotton

No 93 — 263	101 — 358	109 — 328	116 — 256
94 — 232	2 — 334	110 — 348	17 — 253
95 — 248	3 — 298	11 — 261	18 — 252
96 — 291	4 — 338	12 — 219	19 — 271
97 — 282	5 — 296	13 — 251	20 — 269
98 — 383	6 — 321	14 — 234	21 — 308
99 — 205	7 — 327	15 — 292	22 — 298
100 — 224	8 — 293	1933	1907
2128	2565	2565	
		2128	
		1907	8533 lb @ 17½ Cents — 1493.27

2785.82

Note received

Boston Massachusetts March 8. 1804

~~Sales~~ Invoice No. 2 Dr. to Sundry Accounts

~~Profit & Loss~~ Commission Account

For my Commissions on Sale of fifty two Bags of Cotton amounting to 2629.54

@ 2½ p/Cent ——— 65.73

William Belcher

For nett Amount Sales of fifty two Bags of Upland Cotton ——— 2563.81 2629.54

~~Sales~~ Invoice No 3 Dr. to Sundry Accounts

Charges on Merchandize

for advertising Cotton — .75

Trucking Dr. (Smith's bill) — 3.75 4.50

William Belcher

for Storage of 30 bags Cotton 1 m.o @ 25 cts — 7.50

~~Profit & Loss~~ Commission

for my Comm.n on sale 1493.27 @ 2½ p/Cent. 37.33

William Parsons

for nett proceeds of thirty bags of Upland Cotton marked (WP) ——— 1443.94 1493.27

10

Charges on Merchandize

Dr. to Cash

paid Howe & Lowis's bill for Cooping 111 Casks Sugar for Adventure No 5 — 145.21

William Belcher Dr. to Cash

paid labor delivering Cotton 103 bags — .33

Boston Massachusetts March 12. 1804

William Parsons Dr. to Notes Receivable
For Jenkins Nichols' note dated Janf. 30. 1804
for 20 bales of Cotton - payable in 60 days from the
date - endorsed by me to W.P. — — — — 1010.27

William Belcher Dr. to William Parsons
for nett amount Sales of fifty two bags
of Cotton entered to credit of said Belcher
the 8.th Inst.t. & now transferred by order
of said Parsons — — — — — — — 2563.81

14.

Charges on Merchandize Dr. to Cash ✓
paid Smiths bill trucking sugars — 26.5
Col. Mays bill wharfage of Do. 7.60
" Leachs Do. — Do. — 3.8 — — 10.68
" advertising Rice — — — — 1.0
" advertising Cotton — — — — .75
" Smiths bill trucking Cotton 30 bales — — 3.75 42.23

19.

for April 24
Renewed my note at Mass. Bank dated
Feb.y 20. at 60 days — for 3000 —
Interest Dr. to Cash Thurston —

24.

Cash Dr. to Enoch Sawyer ✓
Rec.d of him on a/c — — — — 31.88

26.

Wm. Parsons Dr. to Notes Payable
For my note of this date at 30 days for — 7000.0

27.

Notes Payable Dr. to Cash ✓
paid my note to Jno. Franks dated Janf. 30. 104.17

Boston Massachusetts March 29. 1804 –

House Expenses Dr. to Cash

Cont.d Paid sundry personal expences as per
Acc.t V31 petty memorandum book ——— ~~44. 95~~

Boston Massachusetts April 2. 1804 -

Cash Dr to ~~Wm Parsons & C. P. Thayer~~ Cremer

for amt of one bill of Exchange drawn on Tho. & J. Cremer of this date at 60 days sight - sold Peter Rae Dallin Esq - at 40 Cents the guilder - 50000 guilders - 20,000. 0

3.d

Notes payable Dr. to Cash

Paid my note in part to Nath.l West dated Dec.r 28 - for $26116.58 - towit - endorsed on paid note - 15,000. 0

Paid my note to Jon.a Davis endorsed by Wm Parsons dated feb.y 16 - for - 2383.21

Paid my note to Davenport & Tucker dated feb.y 17. - for 793.88

18177. 9

Cash Dr. to Interest Account

Rec.d of Jon.a Davis for discount on the above note 6. 0

Rec.d of Davenport & Tucker for discount on the above note paid them 2.25 8. 25

Notes payable Dr. to Cash

for a Check left with Mr. Wm Parsons to pay part of note at Mass. Bank dated march 19. when due 500. 0

for a Check left with Mr. W. Parsons to pay part of note at Mass. Bank dated March 26. - when due 1000. 0

left also 2 notes for the above balances 1500. 0

Boston Massachusetts April 3.d 1804

Adventure No. 6 per Brig Ann
Capt. Lord - for Rotterdam
Dr to Sundry Accounts

William Parsons
For 100 bags Java Coffee
weighing 97.3.20 - 10968
draft ½ per cent 55
Bags 160 ℔ per 100 - 160
215
10753 @ 28 - 3010.84
100 bags @ 15 Cents — 15.0
3025.84

Debenture on 10968
draft 7.℔ per 10 bags - 70
10898
Tare 2 per Ct - 217
10681 @ 5 Cts 534.5
Less 3½ per Ct — 18.69
515.36
Amt due W. P. — 2510.48

Notes Payable
For my note of this date to Suffolk
Insurance Office for premium
on 2550 @ 3½ per Ct — 89.25
Policy — 1. — 90.25
2600.73

Ann sailed March 31. Saturday

Boston Massachusetts April 3d 1804

William Parsons Dr. to Notes Receivable

for Abel Harris's note dated Mar. 7
pay.a in sixty days to A. Brown & Co. — 2785.82

for Aaron Brown & Co.'s note dated Mar. 7
payable in sixty days to A. Harris —— 326.72

3112.54

11th

9

Adventure No. 7 per Brig Three Brothers
Capt. Lathrop for Rotterdam

Dr. to Sundry Accounts

William Parsons

For 3/24th of 320 Carnottes Sugar
14 Boxes D.o &
1170 Bags Coffee — amounting
with Charges to —— 43093.78

3/24th of which is —— 5386.72

Notes Payable

For my note signed by W.P. in my behalf
of this date to Suffolk Insurance Co. for premium
on 5500 $ & policy —— 193.50

See Invoice on file

$ 5580.22

24.

Interest Acct Dr. to William Parsons

" for discount paid by him at Mass. Bank
on my note ~~for~~ renewed for 2500 —— 13.75

" paid D.o on renewal of 6000 $ —— 33.0 46.75

" paid D.o on 3000 $ in Feb.y last —— 16.50

paid D.o on 3000 $ in March last —— 16.50 33.0

79.75

Boston Massachusetts April 24 1804

Adventure No 8 per Schooner Swan
Capt. Prior for Rotterdam
Dr to Sundry Accounts

William Parsons

For 3/24 of 126 Cannisters Sugar
103 Boxes Do & 160 Bags of Coffee - amounting
with Charges to — 13220.07
3/24ths of which is — — — — 1652.51

Notes Payable

For my note of the 24th Inst. signed by W. P.
in my behalf to the Boston Marine Insurance
Co for premium on 1730$ & policy — 61.55

$ 1714.6

See Invoice on file

Boston Massachusetts May 11th 1804

House Expences Dr to Cash
Ent Paid sundry journal expences at Hadley
Rec'd 31 & on the Journey &c - per petty Mem.d — — 34.16

14.

Cash Dr to B. & N. Tucker
for balance rec.d of them for Rice — — 126.37

Renewed my note at Mass. Bank for 2500$
& had a new note discounted for — 2500$

Cash Dr. to Notes Payable
3 Rec.d for my note at mass. Bank of
this date for — — — — 2500.0

5 Interest Acct Dr to Cash
paid discount on renewal of note
at mass. Bank for $2500 — 13.75
paid discount on a new note
for 2500. of this date — 13.75 27.50

17.

Bot of Corn.s Codwise 138 Hhds clayed Sugars
at 14.50 pr Cwt - as per memorandum
& gave him for 5000$ on Sp —

Bot of Lawyer & Wigglesworth 37 Hhds
Clayed Sugar a 13$ pr Cwt - &
18 Hhds brown Sugar a 10$ pr Cwt
as per memorandum —

Boston Massachusetts May 19. 1804

Wrote to Samuel Williams Esq. London
and enclosed him a general power of
Attorney to manage all my property
in Europe as circumstances may
render necessary — forwarded
by the ship Galen this day —

23.d

5/ Interest Acct D.r to Cash
1/ paid discount on renewal of my note
at Massachusetts Bank - for $6000 — 33.0

18.th Saml. Williams in a/c
1/ Cash D.r to ~~W.m Parsons & Cha.s Phelps~~
Rec.d of Francis Booth for one Lett of
1/12 Exchange on Saml. Williams drawn
the 18. Inst.t at 60 days sight
500 £ Stg. is 2222.22
1/7 ~~D.r to W.m Parsons~~ Brok.e & Int. 11.11 } 22.22
1/6 11.11

25. Saml. Williams in a/c
4/ Notes Receivable D.r ~~for above~~
for one Lett Exchange sold as above
1/12 for 750 £ as par — & rec.d F. Booth's
note payable in 26 days 3333.33

1/ Cash D.r to W.m Parsons
1/7 Rec.d of him on a/c 2000.0

25. Notes payable D.r to Cash
3/ paid part of my note to N. West of Salem 7000.0
1/

7/	William Parsons dr to Wm Parsons in Co		
	for his half of Adventure No 9 in Co		
18	per Ship Alert, Capt. Smith. bound		
	to Rotterdam ———	10. 328.	86

Boston Massachusetts May 26th 1804

Cash Dr. to William Parsons

Rec.d of him on account — 250.0

Adventure No. 9. per Ship Alert

Ammi Smith master bound to Rotterdam
in Company with Wm. Parsons one half cash
Dr. to Sundry Accounts

Notes Payable

for my 3 notes dated the 17th Inst. endorsed
by Wm. Parsons in as follows —
1 note to Sawyer & Higginsmith for
55 Casks of sugar started into 53 Casks
payable in 4 mo. interest after 2 - per bill - 4739.90
1 Note to C Coolidge payable in 60 days for 5.000$
1 Dr. Dr. payable in 120 days - 10.004.30
for 138 hhds clayed Sugar per bill - - - - 15004.30
19744.20
" My note to Marine Comp.y of this date
at 8 mo. for premium on $2,000 & policy - 601.0
2 3 / 6.00 00
Notes — 20,345.20

Charges on Merchandize

Howe & Towers bill of carpeting — 239.72
Smith's bill for trucking — 44.67
Wharfage - J. Homer — 19.0 303.39

Cash

Paid labor on sugars — .75
Custom house fees — 2.80
Notarial & Consular fees — 5.58 9.13
Je to Wm. Parsons 10.328:86 20.657.72

Boston Massachusetts May 26th 1824

13 Charges on Merchandize Dr to Cash
paid Howe & Sewell's bill
on Adv. No 9 — 239.72
Smith's Do truck — 44.67
Homer's bill of wharfage on Do — 19.0 303.39

28. —

Took possession this day of Counting Room
No 56 on Longwharf — to pay Mr
Melcher twenty four Dollars per quarter.

Ent. the last page ~~Wm Parsons & Chs. P. Phelps Dr to Adventure No 9~~
~~For amt of Shipment to Rotterdam~~
~~per Ship Adlet Capt Smith — 2065.72~~

~~House Expenses Dr to Cash~~
Ent. Aug. 31 ~~Paid sundry personal expenses~~
~~as per petty memorandum — 29.44~~

~~House Expenses Dr to Wm Parsons~~ Cash
Ent. Aug. 31 for 1/4 C. of Linnen 5 yds 2d 78 Cts — 19.50
~~— Do — Do — 27 — 79/6 — 21.42~~ ~~40.92~~

~~Cash Dr to Wm Parsons~~
for the amt of the above linnen
the same not being paid for
this entered so in House Expenses — 40.92

Boston Massachusetts June 9. 1804.

3 Notes payable Dr. to Wm. Parsons --

For the balance of my note to N. West dated

7 dated 28. Decr. - paid by him . ——— 4116.58

15.

5 Interest Account Dr. to Wm. Parsons

for discount on renewal of 3 notes at MB.

the 11th Jun. - amo. 11,000 ——— 60.50

7 " for 60 days interest on Cotton

bot of him in January — } — 51.0 111.50

19.

7 Wm. Parsons Dr. to Saml. Williams in Cr

for Cash rec. by him for a bill of Exch. for £500

12 stg. sold James Lloyd & Co. the 19. Inst. at 60 days sight. 2222.22

on Saml. Williams —

21.

7 Wm. Parsons Dr. to Sundry Accounts

Notes Receivable

4 for amo. of F. Booth's note rec. by him — 3333.33

Interest Acct.

5 for 1/2 amo. of Interest chd. on Cotton ——— 25.50

3358.83

July 5

8 Wm. Parsons in Cont. Dr. to Wm. Parsons

7 for 1/2 Net proceeds of 13 bales Cotton

not so stated out — sold by Crafts - for his Cr. Sales — 156.27

10 Thos. & Sol. Cremer in Cont. Dr. to ~~W. Parsons for C. & S.~~

Adventure No. 2 in Co. —

for nett proceeds of Coffee by the Ship

15 Tamerlane to Rotterdam, Cadr. No. 2 —

as per Cr. Sales on file ——— 40312.54

Boston Massachusetts July 5. 1804

to Wm Parsons

for ½ Nett proceeds of Bourbon Office Adventure N.º 2. on her Cargo as Sales 20.456.

Wm Parsons Dr to Sam.l Williams

for 1 Lett of Exch.e on Sam.l Williams for 1000£ a ½ p.r Ct advance } 4466.

Sold W.m H. Higginson do

Do Sundry Bills on Liberty N.º 220 a 1/2 p.r Ct — 1436.

" 2 Lotts to Gregory & Penhallow Amo. 980£ 21 — 4399

" 2 Lotts to J. Hoyd Jr. — Amo. 2000£ 21 — 8977

19,280.34

13.

7 Sundry Acts Dr to Wm Parsons

Notes payable

3 For part of my note at May. 13.

paid by him — 1000. 0

5 Interest Acct

For disc.o on renewal of 10,000 the } 55. 0

q.r Cent. paid by him —

1055. 0

17.

3 Notes payable Dr to Wm Parsons

For my note to Coolidge indorsed by

7 him & paid — 5000. 0

Examined

July 5. 1804

7 William Parsons Dr. to Sam. Williams in ℔. Sc

for 1 Set of Exchange drawn on him by said Parsons in favr of S. & H. Higginson at ½ p. Ct. advance for £1000 ——— " ——— " ——— " 4444.44

12 " 1 Do. in favr of Jewall & Salisbury @ 1 p. Ct. 320 £ " 1422.22

3 Setts to Gregory & Pickard @ 1 p. Ct. — 980 £ " " 4355.55

3 Do. to J. Lloyd Jr. at 1 p. Ct. — 2000 £ " " 8888.88

19111.09

7 Wm Parsons Dr. to Profit & Loss

for advance on draft sold Higginsons as above 22.22

" Do. " — Do. — Jewall & Salisbury do. " 14.22

6 " Do. — Do. — Gregory & Pickard do. " 43.96

" Do. — Do. — J. Lloyd Jr. — do. — 88.90

~~to W. Parsons in Co. on half — 84.65~~

Profit & Loss my half ——— ~~84.65~~ 169.30 84.65

~~half 84.65~~

0.34

0

0

0

0

0.0

July 23. 1804 –

20 Spencer Ripley & D. S. Ingersol Dr. to Adventure No. 3 in Co.
for the net amt. of Sales of Cotton shipped in
15 the Hope to Nantz – as per Nottingam & Co.
account Sales & S. Ripley's Rect. – 6937. 62

20 Sundries Dr. to S. Ripley & D. S. Ingersol

Cash

2 Rec.d of them at Mass. Bank 402 3/4 Jos – 6127.77
$3.80 making 403 Jos – 1/4 missing
in Change – 6.5
6133.82

19 Bills of Exchange
for Nottingam & Co.s draft on White
Kinhan & Co. Charleston S.C. at 30 days
sight – endorsed to me by S. Ripley – 800.0 6933.82

15 Adventure No. 3 in Co.
for their share of the proceeds brot
home in Cash – as per agreement.
viz – whole amt. of Cash – 6137.62
Deduct the ~~cost~~ Cost of the Cotton
agreeably to the valuation } – 5246.10
balance in cash – 891.52
1/2 for their share – 445.76 445.76 7379. 58

20 S. Ripley & D. S. Ingersol Dr.s to Cash
paid them their proportion of the Cash rec.d as above 443. 86

2 30.

14 Wm. Jmann & Lorent of Charleston S.C. Dr.s
To Bills of Exchange
for Nottingam & Co.s draft on White Kinhan & Co.
19 at 30 days sight – endorsed to me – & put them
for collection – per mail, per Letter of advice,
Amount – 800. 0

Boston Massachusetts July 21 — 1804

Expences dr to Cash

For sundry personal expences paid during my absence to Hadley — ~~82.6~~

23.

Cash dr to Spencer Ripley

Rec.d of Capt. Ripley the Nett proceeds of Cotton shipped by the Hope Cadw. No. 3 viz — in gold Eagles — 5689.96

~~413.86~~

6133.82

23d.

— Wm Parsons dr. to Cash

— Paid him by Check on Mass. Bank — 4348.11

28.

— Notes ~~payable~~ Recievable ~~Drs~~ to Sundry Accts

Sam.l Williams

— For 1 Bill of Exchange No. 1. on S. & H. Higginson on him at sixty days sight. & 1 per Ct. addl.

Amount 1500 £ Stg. — 6666.67

— ~~Interest Acct~~ Profit & Loss

for 1 per Ct. advance on the above bills

bills — 66.66 6733.33

Rec.d S. & H. Higginson's note of this date for the amt. ~~turn back on Bap~~

Boston Massachusetts Aug.t 3.d 1804

17 Adventure No.10 per Ship Sampson
Capt. for Rotterdam

D.r to Sundry Acc.ts —

2 Cash
for 31 hhds of Brown Sugar stated into
27 hhds - bo.t of Jn.o Boardman & Co.
this day as per bill —
f.o 943.84
Due 97 0.17.a imp.d Wt. 260..3..27 a $10 — 2609.91
1914.84
Sedant Debenture — 695.7
1914.84 1914.84

13 Charges on Merchandize
How & Towers bill for coopers 42.28
Jn.o Rowlstone's bill of truck carried to his credit 4.33
p.d Custom house fees — 2.10
p.d Notary's fees &c. — 5.58 54.29

3 Notes payable
aug.16.
My note to B. M. Insurance Co.
for premium as per policy 61.0 115.29
115.29
2030.13

July 28.
Notes payable D.r to Sam.l Williams

Boston Massachusetts Augt. 9. 1804

5 Interest Acct Dr. to Cash

Paid discount on renewal of my

2 note at MB. for 10000 — — — 55.0

12

4 Notes ~~payable~~ Receivable Drs to Saml. Williams

for 1 Sett of Exchange nº2 on him sold this day

to J. Lloyd Jr. endorsed by Wm. P —

11 for — 1088. 17. 6 — — 4839. 44

11 " for 1 Do. Do. nº3 — Do.

Amount 500 ℔ — — 2222. 22 7061.66

17

2 Cash Dr. to William Parsons

7 Recd. of him on account — 1000. 0

20

2 Cash dr. to Sundry Accounts

Notes ~~Receivable~~

4 for S. & N. Higginson's note disc.d at

M. B. for — — — 6733. 33

Interest Acct

5 for Interest on the above note — 37. 3 6770,,36

5 Interest Acct Dr. to Cash

for discount on the above note

2 paid at MB — — 11. 28

Boston Massachusetts Augt. ~~2~~ 1804

House Expences Dr. to Cash

Ent. below — Paid Sundry Journal expences this month per house mem.o book ——— 65.12
adds ——— 4.55
31 ——— 69.67

13 Charges on Merchandize Dr. to ~~Sundry Accts~~

Cash

2 Paid Howe & Lovers bill conf.g
adv. No. 10 ——— 42.28
Custom house fees on Do ——— 2.10
Notary's fees &c ——— 5.58
49.96
Paid John Rulstone
for trucking Sugar Adv. No. 10. ——— 4.33 54.29

18 House Expences Dr. to Cash

Paid Sundry Expences for Jan.y 1804 — 28.54
Do —— February ——— 44.63
2 Do —— March ——— 44.95
Do — May ——— 34.16
39.14
linnen 19.50
Do —— 21.42 ——— 114.22
Do — June & July ——— 82.62
Do — this month ——— 69.67

Whole amo since Jan.y 1. 1804 } ——— 384.63
brot from House mem.o book }

Boston Massachusetts Sept. 3. 1804

5 Interest Acct. Dr. to Cash
paid discount on renewal of my note
2 of this date at N.B. for 10,000$ — 55. 0

11

3 Notes Payable Dr. to Cash
paid my note for provisions on
2 S. Tamerlane's Cargo - Adv. No 2 - at B.M.Ins. Offices 1439. 0

14.

2 Sundry Accts Dr. to Cash
3 Notes Payable
paid my note in part to N.B. for sugar
bot of C. Coolidge - dated may 17. for
$10,004.30 - paid
6.000 — renewed at Boston Bank this day
4.004.30 - paid — — .. 4004.30

5 Interest Acct
paid Discount on the above renewal - 63. 0 4067.30

17.

53.37 2 Cash Dr. to Adventure No. 1
11.40
41.97 1 for amt. of partial loss rec'd of Boston Marine
Insurance Comp'y. as per adjustm't on file — 253.37

2 Cash Dr. to Adventure No. 2 in Co
for amt. of general averages on Adv. No 2.
15 per Tamerlane received of B.M.I.C. 662.15 - 265.10 per Ct 41 - 2.65 262.45

15 Adventure No. 2 in Co. Dr. to T. & H. Cremer in Ysbn.
10 for amt. of average loss on Tamerlane's cargo
paid by him on the acct of P.P. & July — 265.10

Boston Massachusetts September 17 1804

3 Notes payable Dr. to Cash
Paid my note to B.M.I.C. for premium
2 on Adventure No. 1 — " — — 111.40

19 Van Baggen & Parker of Amsterdam
Dr. to Adventure No. 4 -
16 For net amt Sales of Coffee, per Ship Sally
as per their acct rendered — guilders 5374.15 — 2149.90

11 Saml Williams London
Dr. to Van Baggen & Parker
19 For amt of a remittance made by them to
him on my acct - as per their letter of
July 6 - 1804 - & his letter of July 27. 1804
amo £464..16..4 sterling @ — 2065.85

16 Adventure No. 4 - Dr. to Van Baggen & Parker
For premium paid by them on a remittance
19 to S. Williams - as above — 92.31

12 Saml Williams in Acct with W. P. & P.'s
Dr. to T. & A. Curtis of Rotterdam in same acct
10 For a remittance made him on joint Acct
of P. & P. as per his letter of June 30 - 1804 —
June 28 - £812.10.3 8/9 5000 sterling — 2222.22
= 5000. -

~~Charles Phelps Dr. to Cash~~
~~For paid Cash hire of 6 Hors~~ ~~10 0~~
~~pd Sundry bills for him~~ ~~40.~~ ~~150. 0~~
~~Hooks~~
~~for a Chest pd his 6 Hors~~ ~~150. 0~~
~~300 0~~

Boston Massachusetts September 19. 1804

2 Cash Dr. to Sundry Accounts

Notes Receivable

4 for amt. of James Lloyds jrs note rec.d at Mass. Bank. ——— 7061. 66

Interest Acct

5 for Interest rec.d on the above —— 74. 15 7135. 81

5 Interest Acct Dr. to Cash

2 for discount paid Mass. Bank on J. Lloyd jrs note with Interest for 7135. 81 disc.d @ 1% 26 days ——— 30. 93

3 Notes payable dr.s to Cash

2 Paid my note to W.P. for Sayer & Wigglesworth dated May 17. @ 4 mo. - Ins Adventure No. 9 — 4739. 90

5 Interest Acct Dr. to Cash

2 for Interest paid at Brandt Bank on the above note after 2 mo. @ 66 days —— 57. 13

4792. 3

20 Lent J. S. Ingersol at per his Receipt — 53. 0

2 20.

6 Expences Dr. to Cash

2 paid L. Melcher 1 quarters rent for Counting Room No. 56 - ending Aug.t 28 - 25. 0

Boston Massachusetts September 25. 1804

Adventure No. 11

Dr to Sundry Acts

Cash

paid Levi Cotter for 28 hhds guadaloupe sugar purch.d of him as below — viz

28 hhds weighg.		315..2..17
Tare 12 ℔ per 112 ..		33..3..8
		281..3..9
Wt. not entitled to Debenture 449 ℔		4..0..1
		277..3..8

Cost			
277..3..8	@ 10$		2778.21
4..0..1	@ 7.20		28.87
281..3..9			2807.8
Deduct Debenture ..			741.3
			2066.5
Discount for Cash ..			20.66
Net Cost of Sugar			2045.39

Entered Nov. 15. 1804
See Ledger

Boston Massachusetts Sept. 26. 1804

3 Notes Payable Dr. to Cash

paid my premium note on Adv. No. 3

2 to B. M. Insurance Comp.y. — " — 393.0

28.

See Oct. 2 Drew a Set of Exchange No. 2 on T. & A. Perkins

Jesse W. P. - in favor of E. P. - at 60 days sight

for 40000 guilders amount @ 39 Cents -

on account of P. & P. jointly —

29.

18 House Expences Dr. to Cash

" Paid sundry Repairs on house No. 59.

2 Grange Street — as per house Memd. book 287.33

" Paid Expences of removing - per Do — " — 61.0

" " Sundry bills for new furniture - Do — " 390.59 738.92

Boston Massachusetts October 2nd 1804

Expence a/c to Cash

" Paid Dillaway for Chaldron Coal — 7.50
" taking in Do — .20
" blower for grate — .63
" Coal after — .63
" Inst. Coal to T. Green — .50 9.46

21 W.m Parsons Dr. to T. & A. Lemer in a/c
for amo. of a draft on them in favr
10 act. for P.R. Dalton & signed by W. P. only
in favr of E. Parsons for 40,000 f @ 39 Dr — 15600.0

17 Adventure No. 9 in Co
~~W P & C P~~ Dr. to T. & A. Lemer
10 for the Cost on the above bill 40000 f @ 1 Cr — 400.0

2 Cash Dr. to W. Parsons
21 Rec.d of him on act. — 10,000.0

4.

2 Sundry Accts Dr. to Cash
3 Notes Payable
paid my note in favr of M.B.
for 10,000 $ — 3000.0

5 Interest Act.
for Discount on the
sum renewed 7000 $ — 38.50 3038.50

5.

31. Dec.r Expence a/c to Cash
paid Comm.n & Master for ten days — 2.25
" hand Work — .50
2.75

Boston Oct. 17. 1804

See Nov. 15 —

Bot of Lawyer & Wigglesworth a lot of clayed Sugar at 13¾ per cwt — ½ cash ¾ in 120 days with for ¼ after 60 days — debenture to be rec.d in payment —

31. Inst.

Expences Dr. to Cash
paid Sundry postages ——— .50
. paper ——— .40
.90

Sent a bill of Exch.e on H. Holmes
esq.r from Wipmann & Lorent Charleston S.C.
to Nat. Ruggles Esq. Roxbury to have
it noted for non acceptance —
sent it by Hathaway & Davis' Cad.

15 Adventure N.o 3 in Co.a Dr. to Sundries

Wipmann & Lorent
14 for their Comm.n proceeds am.t of Hottinguer & Co.s
draft on White Kinhan & Co. as per their
letter of 29. ult.o ——— 20.0
postage ——— .25 20.25

Cash
2 Paid postage of W. & L.s letter ——— .75
21. 0

See Nov. 15.

Paid Lawyer & Wigglesworth
on acct of Sugars bot of them yesterday
as per their Rec.t ——— 1400. 0

21 William Parsons Dr. to Adventure N.o 2 in Co.a
for the value of Twenty bags of Copper paid him
15 by Capt. Seward ——— 155. 65

Boston October 20. 1804

9 T. O. H. Cremer Dr. to Sundries

Adventure No. 1

1 for net amt. Sales per Ship Adams
as per their acct on file £7888.14 @40 cts ... 3155. 48

10/16 Adventure No. 5 in Co.

for net amt. Sales per Ship Jamon.
as per their acct on file ... £26375 @40 cts .. 10550 .0

16 Adventure No. 6.

for net proceeds of Copper per Brig Ann.
as per their acct Sales ... £8577.1 @40 cts .. 3430.82

16 Adventure No. 7

for net proceeds of Sugar & Coffee per 3 brothers
as per their acct Sales ... £17040.6 @40 cts .. 6816.12

7 Adventure No. 8

for net proceeds of Sugar & Coffee per Sch. Jane
as per their acct Sales ... £4873.19 @40 cts .. 1949.58

25902.0

20

See Nov. 15. Paid A. C. Dorr for sugars as per
bill rec ... Cash ... 514.59
Discount ... 3.88
$ 518.47

22

31 Dec. Expence Dr. to Cash
Paid for hacking 5 . sail @ 25 ... 1.0

24

18 Church & Dermitt of Newyork
Dr. to Cash
paid R. J. Amory for acct ag. Cushman 5.0
2 postage .34 5.34

Boston October 25. 1804

3 Notes payable Dr. to Cash
paid premium note to Suffolk marine
2 Ins. Comp.y ——— 73.0

29.

Bot of Davenport & Tuttle this day
25 hhds Clay'd Sugar a 12/85 per Cwt —
they to receive the Debenture in part
pay — & paid them at the same
time $2100 — on acct thereof the
balance to be settled on shipping the same — 2100.0
See Nov. 15 I paid me ——— 4.86
2095.14

30

Bot of ~~Daniel Sweetser~~ Geo. Attwater this day
See Nov. 15 18 hhds of Clay'd Sugar a 11 p. 8 per Cwt
Debenture to be taken in part pay

31.

Expence Dr. to Cash
See below paid for Leather & blanks &c ——— .63

5 Interest Acct Dr. to Cash
2 paid disc.t on renewal of 7000 at
mar. Bank ——— 38.50

6 Profit & Loss Dr. to Cash
Sundries ———
2 Expences this Month { 9.46 / 2.75 / .90 / 1.0 / .63 } 14.74

Boston Nov. 2. 1804

3 Notes Payable Dr. to Sundries ...

For my note to B. M. Insurance Co. dated March 2d. 1804 - premium on Lamson's Cargo - paid as follows -

2 " Cash ... 305.50

16 " Adv. Nº 5
for Return premium 43.50 349.0

3.

15 Paid N. Ruggles Esq. protesting Wismar.

2 Lorents draft on H. Holmes ... 1.0
Post to Dorchester Adv. Nº 3. ... 2.0
3.0

See Nov. 15 Paid Geo. Athearn on acct of Sugars bot of D. Scudder the 30 Hhds as per his Rec.t ... 1580.0

14 Shaw Barker & Bridge accepted Wismar &
14 Lorents bill to pay 15.th Inst. next for ... 787.55

5

See Nov. 28 Expence Acc.t to Cash
Sundry postage ... .40

15

2 Sundry Acc.ts Dr. to Cash
Notes Payable
3 paid part of my note at Boston Bank
for 6000$ - renewed 5000$ ... 1000.0

Interest Acc.t
5 paid disc.t on the above renewal 52.50 1052.50

Boston Nov. 15. 1804

18 Adventure No. 11 — per Ship William P. Johnson — LeBaron Master — bound to Rotterdam & consigned to Mess.rs J. & A. Riemer

Dr. to Sundry Accts

Cash

2 Paid Levi Cutter for 28 hhds of sugar bot of him Sept.r 25. as per entry of that date — 2045.39

Paid A. C. Dorr — per bill — for 5 hhds & 15 lbs of sugar — W.t net — 70.3.6 @ 10$ 708.3

Deduct Debenture 188.54
Disc.t — " 3.88 " — 192.42 515.61

Paid Davenport & Tucker — per bill —
for 25 hhds of clay'd sugar W.t net — 221.1.20 @ 12⅞ $ 2684.83

Deduct Debenture — 589.69 2095.14

4656.14

Capt. Scott for Store Rent — 14.0
Rowstow — for trucking — 21.87
Howe & Lowe — Coopering — 92.66
Homer — Wharfage — 6.8
Custom house fees — 2.86
Notarial & Consular fees — 5.58 143.5

$ 4799.19

Notes Payable

3 for my note Nov.r 10. at 8 months to Kenebunkport Maine Insurance Comp.y for premium on $5000. & policy issued — 176.0

$ 4975.19

Boston Nov. 15. 1804

18 Adventure No. 12 – Per Ship William P. Johnson – LeBaron master bound to Rotterdam & consigned to Messrs Thos. & Jed.h Curner – on account & Risk of Wm. Parsons & myself one half each

D.r to Sundries

Cash

2 Paid Geo. Athearne for bill –
for 18 hhds of clay'd Sugars
Wt. net 180..3..10 @ $11.50 2079.65
Ded.t Debenture 481.59 1598. 6

Paid Sawyer & Wigglesworth for bill in part for 58 hhds & 15 bls of Do. as below 1400.0
2998 6

Rolstone for truckage 14.42
Howe & Tower – carpeting 128.84
Wharfage 1,80
Custom house fees 2.84
Notarial & Consular fees 5.58 153.48
3151.54

Notes payable

3 " for my note to Sawyer & Wigglesworth for proportion of sugar bot in credit – dated Oct. 17. at 120 days – twoit –
Net Wt. of Sugar 546.1.26 @ 13$ 7104.27
Deduct Cash p.d as above $ 1400.
" Debenture 1455.33 2855.33
4248.94
add Interest allowed them 28.48
am.t of note to Self $ 4277.42

" for my note Nov. 10 at 8 months to Newburyport Marine Insurance Comp.y for premium on $7800 & policy allowed 274.0 4551.42
½ to debit of Wm. Parsons 7702.96

21 William Parsons Dr. to William Parsons in Co.
8 for one half of the first Cost of Adventure No. 12 to Rotterdam in Company.
per opposite page ... 3851.48

23

Expenses Dr. to Cash
for Nov. 28 Paid for an Alphabet ... .38

15 Adventure No. 3 in Co. Dr. to Cash
2 paid postage of a second draft from Wiesmann & Lorent ... .50

27

13 W.m Belcher Do. to Cash
2 Paid him in full ... 1.54

28.

5 Interest Acct Dr. to Cash
2 paid Discount on renewal of 7000 $ on mass. Bank ... 38.50

6 Profit & Loss Dr. to Cash
2 paid Expenses 2 entries .40 .38 .78

2 Cash Dr. to W.m Parsons
21 Rec.d of him 15. Int.t on 4/c ... 500.0

14 Wiesmann & Lorent Dr. to Sundries
15 Acct. No. 3.
for an proportion of interest included in their draft on Holmes ... 3.90
20 Ridley & Degrand
their proportion of Do. ... 3.90

December 3. 1804

3 — Notes Payable Dr. to Cash
paid premium note to Suffolk Office
C.B. — on acct. No. 6 — 90. 25

8 — Wm. Parsons in Co. Dr. to Wm. Parsons
for his half net Sales of Sugar per Ship
21 — Samson adventure No. 5 —
as per acct Sales rec'd from Mess. Owners — 5275. 0

CB — Cash Dr. to Wm. Parsons
21 — Rec'd of him on a/c — 400. 0

3 — Notes payable Dr. to Cash
CB — paid premium note on acct. No. 7 — 193. 50

7

Entered Dec. 28 — Adventure No. 3 — Dr. to C. Coolidge
for Cargo of 1 mase. Sugar bot at 60 days credit
Detention in hard pay. 1 mo. Storage all 2 one

15

Entd Dec. 28 — Dr. Dr. to Dr.
for 4 Hhds Muse. Sugar 10 Dr. brown clayed
on same terms as above
to be included in same note

20 — Cornelius Coolidge Dr. to Notes payable
for my note endorsed by Wm. Parsons ~~for~~
3 — the 7 Hhds at 60 days on a/c of the above Sugars 7500. 0

December 18th 1844

CB — Cash Dr. to Shaw Barker & Bridge

14 — Rec.d of them their acceptance .. —— .. 787.55

15 — Adventure No. 3 Dr. to Spencer Ripley & David S. Ingersoll —

20 — for their half of Hottinguer & Co's draft on Charlestown rec.d of Wiesmann & Lovett —— 400.0

" 8 — Do. to — Wm. Parsons in Co.

for his half of net profits on s.d Adventure .. 279.85

" " to Profit & Loss

6 — for my half gained —— .. —— .. —— 279.84

959.69

20 — S. Ripley & D.S. Ingersoll Dr. to Adventure No. 3

for their proportion of the charges in collecting

15 — Hottinguer & Co's draft viz ——

Wiesmann & Lovett's Com.n on

$800 @ 2½ per cent —— .. 20.0

their portage —— .. —— 25

portage paid at Boston —— —— 1.25

noting bill on H. Holmes —— —— 1.0

horsehire to Dorchester —— —— 2.0

24.50

their half is —— .. —— .. —— 12.25

CB — " To Cash

paid them in full as per Ingersoll's Rec.t in the papers. 336.75

349.0

8 — Wm. Parsons in Co. Dr. to Wm. Parsons

for his half of the net proceeds of

21 — Adventure No. 3 —— .. —— .. —— 3041.76

December 19. 1804

4 Notes Receivable Dr. to Sam. Williams in a/c &c.
12 for J. Booth's note due 29 Jan. next for
1 Sett of Exch.s on S. Williams on a/c of
joint funds at 30 Dys. St. for £1000 2 par - 4444.44

22.

4 Dr. ——— Dr. to Sam. Williams
for J. N. Appleton's note at sixty days on
11 Interest for 1 set of Exchange sold them
on S. Williams - my own a/c — at 60 Dys. St.
for £500 2 par ——— 2222.22

24.

10 T. & A. Curner in a/c &c —
Dr. to Adventure No. 9. in Co.
for net am.t Sales of Sugar per this Alert
17 per their a/c rend.d Mr. W. Parsons £5420.5.12 2 40. 21682 24

3 Notes payable Dr. to Cash
paid premium note to Maine Office
CB dated Apr. 24. 1804 - adv. No. 8 ——— 61.55

25.

6 Profit & Loss Dr. to Cash
Paid Mr. Geyer brokerage on Exchange — 5.55
CB for ¼ Ream paper ——— 1.25 6.80
for Postage ——— .40
7.20

27.

5 Interest Acct Dr. to Cash
paid disc.t at M.B. on renewal
CB of my note dat 24. Inst. for $7000 — 38.50

December 28th 1804

17 Adventure No. 13 per Brig Eliza & Mary Capt. Starr for Rotterdam consigned to Messrs Reimers

Dr to Sundries —

Cornelius Coolidge

20

For 57 hhds 13 Tc 7 Bl } Casks of Muscovado Sugar 70123 lbs
77
626. 0. 11
67. 0. 9 Tare
559. 0. 2 @ 11⅛ ¢ —— 6218. 87

17 hhds Do —— 19597 lbs
174. 3. 25
18. 3. 0 Tare
156. 0. 25 @ 11¢ —— 1718. 45

10 hhds Clay'd Sugar — 12274 lbs
104
109. 2. 10
11. 2. 27
97. 3. 18 @ 12¢ —— 1174. 17
$ 9111. 49

Deduct Debentures —— 2165. 35

due C. Coolidge in 60 days from 7th Inst 6946. 14 —— 6946. 14

Notes Payable

3

for my note of this date at 8 mo to Newburyport Maine Comp'y for premium on $8000 Policy — 321.0 —— 321. 0

Cash

C.B.

Paid Wm & Jno Coffin —— 136. 62
Rowlston for Truck —— 23. 2
Murray - wharfage — 5.90
Scott - Do — 3. 3 —— 8. 93
Custom house fees —— 3. 0
Notarial & Consular Do — 5. 58 —— 177. 15

$ 7444. 29

Boston December 31. 1804

6 Profit & Loss Dr. to Cash

" paid Levi Melcher for Rent of Counting Room to Nov. 28. 1804 — 25. 0

C.B. " paid Robinsons Corp hire — 1. 50

" paid for sundry expenses at different times not entered before — 20. 0

46. 50

18 Church & Demill Drs. to Sundries

Cash

C.B. paid postage — .17

paid Bell for saving writ agst Cushman — 5. 0

Balance sent them per mail this day per Mr. Goddard's memo — 489. 80

490 dollars pay

494. 97

6 Profit & Loss

for my Comms on settling their dispute with Cushman on $1579. 46 @ 2½ pr Ct — 39. 49

534. 46

C.B. Cash Dr. to Church & Demill

18 Rec.d of Ethanah Cushman on settlement of their demand agst him in Comp.y with Messrs Thornphrey & Whitney as per their letters &c. on file as follows viz —

Church & D.'s demand — 816. 53

Thornphrey & W.s do — 762. 93

$1579. 46

ded.t am.o rec.d by Mr Church — 1100. 0

479. 46

Balance on Int. & C — 10. 34

489. 80

Costs & Charges paid me by Cushman per agreem.t originally charged to Messrs Church & Demill — 50.

539. 80 — 539. 80

Boston December 31. 1804

4 Notes Recievable Dr. to Com. Coolidge

20 for his note dated the 6th Inst. payable in 60 days to cancel so much of my note to him of the 7th Inst. as that exceeded the amt of his bill for sugars of that date

my note for ——— 7500:0
his bill ——— 6946.14 553.86

his note for balance - - - - - 553.86

18 House Expences Dr. to Cash

CB for the current expences of the family from Sept. 1st to this day

per House mem. Book - - - - - 833.28

11 Saml. Williams Dr. to Tho. & Andr. Cremer

9 for a Remittance made him July 9. 1804

£4273.10 @ 38/6 — £370.0.0 — 1644.44
Do July 16. 8520.3 do — 737.13.6 — 3278.54
Do Aug. 21. 2436.19.8 do — 210.19.9 — 937.71
£1318.13.3 5860.69 5860.69

12 S. Williams in a/c & Dr. to T. & A. Cremer in a/c Dr.

10 for a Remittance made him Aug. 8. £20394 @ 38/10 on a/c of W. P. & myself — say £1750.5.0 — 7778.88

8 Wm Parsons in Co. Dr. to Wm Parsons

21 for his half net Sales of Adventure No 9 per Inv. & Acct — £2705.16 @ 40 do - - - - - 10841.12

~~Am't carried over~~

Boston December 31. 1804

21	Sundries Dr. to Wm. Parsons ✓		
8	✓ Wm. Parsons in Co.		
	" for ½ the proceeds of 5 bags of Copper of Adv. No. 2. recd. by him of Capt. Seward —		77. 83
	" for ½ average loss on same adv. recd. of Boston Marine Ins. Comp. less 1 per cent —		131. 22
			209. 5
16	✓ Adventure No. 6		
	for freight & charges on Copper from Salem paid by him —		10. 0
6	✓ Interest Acct		
	for interest paid by him to Jn. Parker on ½ of Shipmt. by Thurbrothers & Seward —		4. 58
			223. 63
21	✓ Wm. Parsons Dr. to Wm. Parsons in Co. ✓		
8	for ½ the average loss on Adv. No. 2 paid by mess. Curnes on our joint ac —		132. 55

Boston January 8th 1805

CB — Cash dr. to Notes Recivable
4 — for amt. of J. Boott's note discounted at the Massachusetts Bank — 4444.44

5 — Interest Acct dr. to Cash
CB — paid discount on the above — 21.49

12

4 — Notes Recivable dr. to Sam. Williams
11 — for Msp. Otis & Dwights note of this date at thirty days & grace endorsed by Downes Munroe & Co. for a sixty day bill on S. Williams for £500 - dated the 11. Inst. — 2222.22

See fol. 17. 15. × twenty five per cent of this sum to be paid every 30 days & the residue to be renewed at this request & charge. per mem. given Mr. Geyer.

8 — Profit & Loss dr. to Cash
CB — paid F. W. Geyer Jr. brokerage on the above. 5.55

15.

CB — Sundry Acts dr. to Cash
3 — Notes payable
paid my note in part at the Boston Bank for 5000 - - the same being renewed for $3000 - — 2000.0

5 — Interest Acct
paid discount on the above renewal — 31.50 2031.50

Boston January 19th 1805

8 Sundries dr.s to Wm. Parsons in Co.

15 Adventure No. 2.

" for his half profits on Sales — — 2455.18

16 Adventure No. 5.

" for do — do — — — — 1002.

17 Adventure No. 9.

" for do. — do. — — — 312.26

3769.44

21 William Parsons

" for his half of the loss on 40,000 guilders
sold Mr. Dalton Oct.r 2 - @ 39 Cts — — 200. 0

3969.44

6 Sundries Dr. to Profit & Loss

15 " Adventure No. 2 - my half gained on Sales - 2455.18

16 " Adventure No. 5 - do. do. — — 1001.99

17 " Adventure No. 9 - do. do. — — 312.26

3769.43

21 Sundries drs to Wm. Parsons

" ~~For Profit & Loss~~
~~For ½ all the sales made him on Jeff upon~~
~~Sale of a Parcel for Rod & Co. to N. Y.~~ ~~1000~~

8 Wm. Parsons in Co.

" for his half of return premium on Adv. No. 5 — 21.75

5 Interest Account

" for the balance of interest due him — 165.24

~~186.99~~

186.99

Boston January 22. 1805

CB Cash Dr. to Sundries

Notes Receivable

4 Rec.d at the Mass. Bank for Otis & Dwights note endorsed &c — disc.t the 21. Ins.t ——— 2222.22

Interest Acc.t

5 Rec.d balance of interest on the above after deducting discount ——— 12.22

disc.t — 8.94 — 3.28

ex 31. Ins.t

2225.50

Rec.d of L. Dillaway at M.B. the 18. Ins.t —

on a/c of Levi Melcher to be paid over to him Jany 29 of A.B. — paid him the same by check in favr 200.0

23.

Sundry Accounts Drs

to Tho.s & Ad.n Cremer in a/c

10

CB Cash

for 1 Set of Exchange drawn on him this day by me, endorsed by W.P. — for £300 — at 60 days sight @ 38 cts — ——— 1254.0

6 Profit & Loss

for 5 per Cent loss on the above draft — 66.0

1320.0

~~Notes Payable Dr. To Cash~~

~~Sundries Dr. To Cash~~

3 ~~Notes payable Dr. to Cash~~

paid premium note ~~the 26 Ins.t~~ 607.0

to B.M. Ins. Comp.y ——— }

CB on adventure No. 9 ——— }

Boston January 31. 1805

6	Sundries Dr. to Profit & Loss		
1	Adventure No. 1 — Am.t gained on Sales —		654. 13
16	Adv. No. 4 — Dr. —		278. 61
16	Adv. No. 6 — Dr. —		820. 9
16	Adv. No. 7 — Dr. —		1235. 90
17	Adv. No. 8 — Dr. —		235. 52
			3224. 25
	The Loss on Remittances &c. not deducted.		
21	William Parsons		
	for his half the loss on 3300 guilders sold Gen. Winslow the 23.d Inst.t @ 38 Cents per f. living a loss of 5 per Cent on 1320 $ —	66. 0	
	his half —	33. 0	33. 0
			3257. 25
5	Interest Acct dr. to Cash		
CB	Paid discount on renewal of my note for $7000 at N.B. Institution the 23.d Inst.t —		38. 50

Boston February 7th 1805

CB — Cash Dr. to ~~Notes~~ Receivable

~~Valuable Check~~ See fob. 25.

~~Received of him on Acct~~ ~~2000 0~~

4 — Notes Receivable

Rec'd pay't of Com. Coolidge's note — 553. 86

~~553. 86~~

3 — Notes Payable Dr. to Cash

CB — Paid my note to C. Coolidge endorsed by Wm. Parsons dated Dec'r 7. for — 7500. 0

9.

12 — Sundries Drs to Sam. Williams in A/c &c

CB — Cash

for my draft of this date at 60 d's sight endorsed by W. Parsons for £350 ~~stg~~. on my j't A/c sold to F. Booth for Cash @ 1/pr Ct. disc't.

350£ is — 1555. 55

Loss — 15. 55 — 1540. 0

6 — Profit & Loss

for loss on the above Draft @ 1/pr Ct. — 15. 55

1555. 55

for Letter of advice of this date.

15

CB — Sundries Dr. to Cash

3 — Notes payable

paid part of my note to Sawyer & Wadsworth dated Oct'r 17. 1804 for 4277. 42 — 1277. 42

5 — Interest Acc't

paid disc't at Branch Bank on renewal of 3000 $ of the above note — 31. 50

1308. 92

Boston February 15. 1805

X

Endorsed Otis & Dwights note to Downes Munroe & Co. dated the 11th Inst. for $1700 renewed at the Mass. Bank that day as per mem.o see Janry. 12. —

16.

11 — Samuel Williams Dr. to Tho.s & Adr. Cremer

for am.o of 2 remittances made him viz

9 — 1804 - Oct.o 9 - £10496-5 @ 38/10p — £900 — 4000.00

Oct.o 15 - £11650 @ 38/10 — 1000 — 4444.44

per their letter Oct. 9. & 15 } 1804
& his letter - Nov. 22.d } 1804 — $ 8444.44

Messrs. Cremers are not yet credited by any loss on Remittance — — — — —

12 — Saml. Williams in Account &c —

Dr to T. & A.s Cremers in a/c &c —

10 — for am.o of Remittances made him

" Sep.t 26. £23300. @ — £2000 — 8888.88

" Oct.o 5 £17437.10 @ 38/9 — 1500 — 6666.66

$ 15555.54

Williams letter 7. Nov. 1804
Cremers D.o to me only Oct. 15.

20.

5 — Interest Account Dr. to Cash

CB — Paid disc.t on renewal of $7000 at the Mass. Bank — — — 38.50

Boston february 23d 1805

~~Sundries dr. to Notes Receivable~~

CB Cash dr. to Sundries

Notes Receivable

4

Recd am.t of Appleton's note dated Dec. 19.
paid at Mass. Bank ~~——~~ 2222.22

Interest Acct

5

Recd interest on the above note — 23.33

2245.55

25

William Parsons dr. To Cash
Paid him on account ~~of~~ money loaned 2000.0
pr G L

Boston March 4th 1845

CB — Cash dr. to Profit & Loss

Jan. 16. bot of Wood & Rolling 15 hhds Sugar
for $1290.35 & gave my note for $1200 —
6 and afterwards resold the same to them for
2% per Ct. advance, & rec'd their note of the
same date to cancel mine at 60 days for 1200.
& this day rec'd of them the advance in full 32.26

March 19. rec'd the am't of Wood & Rolling's note & paid the am't of mine

16

Cash dr. to Wm Parsons
rec'd of him on a/c repaid 23. Inst. 1500. 0

CB — Sundries drs to Cash

3 — Notes Payable
paid my note in part at Bos. Bank
for $3000. & rec'd ——— 1500.

5 — Interest Acct
Paid disc't on the above renewal 15.75 1515.75

19.

5 — Interest Account dr. to Cash
CB — paid disc't on renewal of 7000 $ at MB. 38.50

23.

Wm Parsons dr. to Cash
paid him on a/c ——— 1500. 0

Boston March 23d 1805

11 Sundries drs to Sam.l Williams

CB Cash

Recd of W. Cleland for a set of Exch.e on him at 60 days st. for £1000 - sold a 1 p.r Cent disc.t & 1/4 p.r Cent Comm.n viz — 1000 £ ——— 4444.44

1 p.r Ct. disc.t —— 44,44

1/4 do Comm.n —— 11.11 —— 55.55

4388.89

6 Profit & Loss

For the loss as above stated ——— 55.55

4444.44

29.

6 Profit & Loss dr to Cash

CB paid Levi Melcher in full for Rent of Counting Room to feb.y 28 —— 25.0

Boston April 10th 1805

3 Notes Payable Dr to Cash

CB paid premium note dated 2 augt 16.1804 61.0

16.

CB Sundries Drs to Cash

3 Notes payable
paid my note in part at Branch Bank
renewed for 1500 $ ——— 1500.0

5 Interest Acct
paid disct on the above renewal — 15.75
paid disct on renewal at the Mass. Bank $7000 — 38.50 54.25
1554.25

19th

20 John Jackson of Newyork Merchant
Dr to Sundries —

3 Notes payable
for my note to the New England Marine Insurance Company dated apr. 19. 1805 payable in 18 mo with interest after - for premium on $15,000 on Ship Herkimer - insured as per your letter on file - 15000 @ 12 pr Ct - 1800.0
policy — 1. 1807.0

6 Profit & Loss
for my Commissions as customary on the whole sum insured @ ½ per Cent — 75.0
$ 1876.0

Boston April 27. 1805

13 Enos Hitchcock Dr. to Sundries

Cash

CB Lent him per Receipt — 50. 0

Sumner & Coffin

20 for 1 pipe Brandy 129 gals @

pay.a in 90 days — @ 90 Cents 116. 10

Asa Hatch

20 for 1 Bbl N.E. Rum 32 gals

@ 90 days credit @ 50 Cts — 16. 0

Bbl for Dc — 1.75 17.25

183.35

30

18 House Expenses Dr to Cash

for current Expences from Jan.y 1.st

CB to this day inclusive 4 months

per house memorandum Book — 575.95

Boston May 1st 1805

v 22 Notes Payable dr to John Jackson
for my note dated 19. ult. for premium
v 20 on Ship Herkimer w this day given up
& cancelled - by delivering to the New E.
Marine Office paid Jackson's own note
of the same date & amount endorsed
by Church & Demill - which was this day
rec'd by mail - & my note for —— 1801. 0

3.

v 1 Capt. Benj. Church - Ship Herkimer,
Dr to Notes Payable
v 22 for my note to Union Insur. Comp.
for premium on his Adventure in ye
Ship - Lay 3900 carried to Pr Ct.
390. 0
policy —— 1. 0 391. 0

8

v 23 William & Jonas Mintum Newyork
Dr to Cash
CB paid postage —— .34

Sam. Williams & Co Dr
to F. & B. Cabot in & Dr
for 11 pence sterling omitted in charging
Dec. 3. 1804 —— .20

Boston May 11. 1805

1 Benj. Church dr. to Cash

	paid D. Sargent 6th Int. for 1822 fish pub bill	113.40
C 13	do I. Baxter p. 15 bushels Corn a 7/9	19.37
	" Thd. for Do. 2.0 labor & tartage 16	2.16
	" Sundry portage	1.2
	" advanced him	86.63
		222.58

Ship Commerce to Cash

6 P & Loss Comm[n] Acct

	for my Comm[n] on Insurance of 3900$ a 2½ p[r] c[t]	19.50
	Do. on the above payments a 2½	5.56
		25.6
	Interest Acct	
5	Interest on 247$ advanced a 1 p[r] c[t]	2.47
		250.11

Ship Commerce to Cash

20 John Jackson dr. to Cash

	paid for 12 bus. potatoes a 75 cts	9.0
	" p. Baxter's bill for Corn	19.38
C 13	" Thd. 2.0 labor & tarting 16	2.16
		21.54
	" Ebenr. Smith for pigs Sheep & butter	54.96
	" N. Brewer repairing head pump	5.0
	" Clough & Clark's bill, Slops	149.17
	" N. Thayer, Chandlery	23.49
	" I. Grafton, Cordage &c	97.99
	" Dean & Marston - Blockmakers	47.26
	" Hall & Doane - Tar & Rosin	10.0
	" Homes bill for water	1.85
	" Cash advanced Capt. Church	100.0
		520.26

Ship Commerce to Cash

6 11 P & Loss Comm[n] Acct

	my Comm[n] on the above 2½ p[r] c[t]	13.0
	Interest Acct	
5 11	Interest on 533. advanced a 1 p[r] c[t]	5.33
		538.59

Boston May 22. 1805

9 Tho. & A. Cremer Dr. to Adventure No. 10

17 for net proceeds of Sugar per Ship Samson.
as per their Ac sales on file £6701. 1 — 2680. 42

11 Sam. Williams Dr. to Interest Acct

5 for balance of Interest due me Dec. 31. 1804
as per his Ac on file £7. 14. 9st — 34. 44

6 Profit & Loss Dr. to Sundries

" Sam. Williams

11 for sundries per his Ac to Dec. 31. 1804
viz. Comm on £3683. 9. 8 — 163. 71
portage 3. 10. 3 — 15. 61 179. 32

" Tho. & Ad. Cremer

9 for loss on sundry Remittances made by them
to Sam. Williams as per their Ac to Dec. 31. 1804
on file — — 645. 62
Bankerage & Brokar — — 32. 14 677. 76
857. 08

6 Profit & Loss Dr. to Cash

CB paid sundry portage — .67

12 Sam. Williams in Ac. Dr
Dr. to Tho. & A. Cremer in Ac Dr

10 for 11. sterling omitted in charging a Remittance
Dec. 31. 1804 — — — .20

Boston May 22. 1805

6 Profit & Loss Dr. to Sundries

" Tho. & B. Cenier in a/c Do —

10 for loss on sundry Remittances made by them to I. Williams on a/c of W.P. & Self - per their a/c - to Jany. 15 - 1805 - viz —

~~1 Remittance~~ 500 £ - £ 5812.10 - loss ~~102.7~~	102.78	
1 Do. ——— 1750..5..11 - £ 20394.0 - loss ——	378.52	
they are credited this ~~Acct~~ for the odd pence 20 cents -		
1 Do. —— 2000..0..0 - £ 23300.0 . loss ——	431.12	
1 Do. —— 1500..0..0 £ 17437.10 - loss ——	308.34	
	1220.76	
Bankerage - £ - 226.13 —— 90.66		
Brokerage —— " 39.0 —— 15.60	106.26	
	1327.02	

" Sam. Williams in a/c Do —

12 for sundry Charges as per his a/c with W.P. & Self to Dec. 31. 1804 - on file - viz -

his Comm^{n} on £ 60..10.0 - ———	268.89	
postage 1.14.6 ———	7.67	
Bal. Interest a/c due him 26.1.5 - 115.86	392.42	
	1719.44	

21 William Parsons Dr. to Profit & Loss for half of the above charges they

6 being on our joint a/c — 1719.44

1327.02 — 663.51 Comm^{rs}
392.42 — 196.21 W^{m}s
1719.44 # 859.72

half — is 859.72 - 859.72

Boston May 25th 1805

CB Cash dr. to Enos Hitchcock

Rec.d by Mr. Holmes cash Cont — 50. 0
13 Do. Do. for bbl. N.E. Rum — 17. 25 67. 25

31

20 Asa Hatch dr. To Cash
paid him for 1 Bbl N.E. Rum per bill — 17. 25
CB

13 Enos Hitchcock dr. to Asa Hatch
for 1 Hhd N.E. Rum the 25th Inst. —
20 107 gals @ 50 ℔ — 53,50
Hhd for Do — 4. 0 57. 50
at 90 days credit —

Boston June 7th 1805

CB — Cash dr. to Church & Denill
✓ 18 — Rec.d of them per mail on a/c — 860. 0

✓ 6 — Profit & Loss dr. to Cash
CB — paid portage of money from N.York — .68

8

✓ 21 — William Parsons Dr. to Cash
CB — paid him at Mass. Bank on a/c — 300. 0

11.

✓ 24 — Interest Acct dr. to Cash
CB — paid discount on 7000 $ at Mass. Bk — 38. 50

14

CB — Sundries Dr.s to Cash
✓ 22 — Notes Payable
paid part of note at Branch Bank — 500. 0
✓ 24 — Interest a/c
paid disc.t on renewal of 1000 $ — 10. 50 — 510. 50

18

✓ 6 — Profit & Loss dr. to Cash
CB — paid for a Directory — .63

Boston June 24th 1805

5 Adventure No. 14 per Ship Hantress
Capt. Chase - for Rotterdam
Dr. to Sundries

11 Notes Payable
22 for my note to Baylies & Howard dated
the 14th Inst. at 90 days & grace - for
150 Boxes Havanna Sugar - per bill -
614. 3. 6

Jan — 7620
add 3 pct. - 228 / 7848 - } 70. 0. 8
544. 2. 26 @ $12,50 .. .. 6809. 12

Deduct Debentures — .. — .. — 1411. 95
amount of Note .. — 5397. 17

for my note to B.M. Ins. Comp.y. of this date
at 8 m.o for premium on 5700$ insured — 171. 0
policy — 1. 172. 0
to return 1/2 per Ct. on safe arrival $5569.17

11 Cash
CB Howe & Towers bill cooperg. @ 1/ per box — 25. 0
Rathbone truckg — 79 Boxes @ 10 ¢. 5.90
91 - @ 12½ 11.37 17.27
Homers bill wharfage @ [illegible] } 10.50
150 @ 79 [illegible]
Custom house fees — — 4.00
Notarial fees &c — — 3.25 60.12
$5629.29

Boston June 24th. 1805

6 Profit & Loss Dr. to Cash
paid for blank bills of lading — .25
CB paid sundry postage — .25
.50

9 Tho. & Ad. Cremer dr. to Sundries

Adventure No. 11

18 for net proceeds of sugar per this W.m P. Johnson - per Ac Sales — $ 16898 - 17 @ 40 ¢ 6759.54

Adventure 13

17 for net proceeds of Sugar per Brig Eliza & mary - per Ac Sales - $ 23637. 9 @ 40 ¢ - 9454. 98

10 Tho. & A. Cremer in Ac with W.P. Johnson
dr. to Adventure No. 12 in Co.

18 for net ~~proceeds~~ Sales of Sugar per this W.P. Johnson - per Ac Sales $ 24176-4 @ 40 ¢ - 9670.48

8 W.m Parsons in Co. Dr. to W.m Parsons
for his half net proceeds of Adv. No. 12

21 per W.P. Johnson — - $ 24176 - 4 - without any deduction for loss on remittance
9670. 48
½ is 4835. 24 — 4835.24

18 Adventure No. 12 in Co.
Dr. to W.m Parsons in Co. —

8 for his half of am.t gained on S.d Adventure without deducting Loss on Remittance — 983. 76
being about $ 387 -

Boston June 24. 1805

6 Sundries Dr. to Profit & Loss

18 Adventure No. 11

for amt. gained on said Adventure — 1784.35

18 Adventure No. 12 in Co.

for my half amt. gained on s.d Adventure — 983.76

17 Adventure No. 13.

for Amt. gained on said Adventure — 2010.69

Loss on Remittance not included in the above being about $1684. 4778.80

~~Messrs Cramers remitted to S. Williams~~
~~May 4 - on my Ac £825. 13. 10 @ 39/2 — 9701. 18~~

11 Saml. Williams Dr. to Tho. & Wm. Cramer

for a remittance made him 4th May

9 £9701 - 18 @ 39/2 — £825 .. 13 .. 10 stg. — 3669.73
$ 3880.76 loss 3669.73 / 211. 3 / 3880.76

CB Cash Dr. to Notes Payable

Rec.d for my note of this Date discounted

22 at the Mass. Bank — 2000. 0

24 Interest Acct Dr. to Cash

CB paid Discount on the above note — 11. 0

Boston June 29. 1805

6	Profit & Loss Dr. to Cash		
	paid Levi Melcher for Rent of		
CB.	Counting Room to May 28. 1 quarter	—	25. 0

Boston July 1. 1805

4 ✓ Notes Receivable Dr. to Sam.l Williams
for John & Wm. Smiths 3 notes of this
date as below for £2000 stg. drawn
11 ✓ on him at 60 days sight & pay $ 8888.88

One Note at 90 days Sgrace for — 2222.22
Do — 4 mo. Sgrace — 4444.44
Do — 5 mo. Sgrace — 2222.22 8888.88

2d

C 13 ✓ Cash Dr. to Enos Hitchcock
13 ✓ Rec.d on account — — — — 101. 0

13 ✓ Enos Hitchcock Dr. to Sundries

Levi Melcher

13 ✓ for 1 Hhd W.I. Rum 108 gall. @ 94 ¢ — 101. 52
30 lb Hyson Tea @ 120 — — 36. 0
2 L. 0 Sugar @ 13.50 — 30.37
Barrel for Do — 25 — 30.62
1 Keg Tobacco 150 lb @ 14 ¢ — — 21. 0
189. 14

90 days

Abraham Gibson

13 ✓ 1 for 4/m hundred nail plates @ 44/ — 33. 0

222.14

5th

25 ✓ Profit & Loss Dr. to Cash
C B ✓ paid Russell & Sutton for paper & advertising — 3. 50

Boston July 5. 1805

22 Notes Payable dr to Cash
paid my 2 notes for premium on
Adv.r No. 11 & 12 - to Newbury Pt. marine
C B Ins. Comp.y — 176.0
274.0 450.0

C B Cash dr. to Church & Demill
Rec.d of them — 3.70
18

10.

23 Wm. & Jonas Minturn dr to Cash
paid John Gardner Esq. his bill
C B for protesting 3 bills of Exch.r on Jos. Weller
the 8 May for non accept.e — 6.96
Do. the day for non pay.t — 6.96 13.92

24 Interest Acct dr to Cash
paid Discount at Mass. Bank on
C B renewal of 7000 $ — 38.50

17 Adventure No. 10 Dr. to Profit & Loss
for amt. gained on said adventure
25 without deducting Exp.s on Remittance — 650 29

Boston July 16. 1805

22 ✓ Notes Payable dr to Cash

CB ✓ paid my note in full at Bos. Bk — 800. 0

17

Entered Aug.t 8

Sugar Dr. to Notes Payable

for my two notes of this date endorsd

by W. Parsons on sight in 60 days — 509.19

" " on D.o — 90 days — 509.19

1018.38

for 14 hhds brown Sugar bot at auction of J. K. Jones & Co. as follows —

"	1050	1048	1260
	1256	1276	1300
	1144	1044	1308
	1104	1188	1194
	1036	1092	5062
	5590	5648	
		5590	
		5062	
		16300 is — 145..2..4	
		Tare — 15..2..10	
		129..3..22 @ 1050 — 1364.43	

Debentures estimated at — " 346.5 . 346.5

1018.38

Gain on my obligation to J. K. Jones & Co. to actual debentures

On Note — 509.19

D.o D.o — 509.19

" — 1018.38

1364.43

19

25 ✓ Profit & Loss dr. to Cash

CB ✓ paid carpeting sugar .63 — freetage 20. .83

20 ✓ Sumner & Coffin dr. to Cash

CB ✓ paid them in full for Brandy — 116.10

Boston July 19.th 1805

Fee
Entered
Aug.t 8

Sugar Dr. to Notes Payable

for 62 Hhds & 18 Barls purchased as follows

for my note of this date endorsed by W. Parsons
Jun.r in ninety Days agreeable to ~~Law~~ any Mass.
Bill - for 21 Hhds Sugar bot at auction of
I. Bradford Esq.r - per bill —

21756 lb — 194..1..0
20..3..7 Tare
~~Deduction to debtor Debenture~~
173..1..21 @ 10.50 — 1821. 9
Deduct Debenture - 461. 90 — 1359. 19

Fee
Entered
Aug.t 8

for my two notes of this date endorsed as above
for 41 Hhds & 18 bar.ls bot of Jos. Field @
60 & 120 days - Custom house W.t & Tare -
per bill — 51897
Tare — 6227. 12 per cent
45670 — 407. 3. 2 @ 10/. — 4281.53
Debenture — 1101. 76 — 3179. 77

Boston July 23. 1805

24 Interest Acct Dr. to Cash

CB paid Dirct. at Mass. B. on renewal of 2000 — 11. 0

23 Wm & Jonas Minturn Acct to Cash

CB paid postage — — — .34
Dr. my answer to them — — — .17
.51

CB Cash Acct to Wm & J. Minturn

23 Recd of them per mail $15. — — say 14.99

27

CB Cash Acct to Enos Hitchcock

13 Recd of him on Ac — — — 100. 0
Dr. Dirct allowed by Hatch — 1. 0 101. 0

13 Enos Hitchcock Acct to Sundry Cash

CB paid for 3 Cairs fish — — — 15. 0
22 Lbs Bohea Tea @ 1/ — — 7. 33
4. Lowchong - 84 Lbs — — 3. 36
12¾ Loaf Sugar 24 — — 3. 6 28. 75

Asa Hatch

20 for 107 Gals Rum L. Rum @ 49 Cts — 52. 43
@ 90 days credit 81. 18

Boston July 27. 1805

20 ✓ Asa Hatch Dr. to Cash

paid for 1/2 hhd Rum & Cask del'd May 25. 57.50

CB ✓

25 ✓ Proft & Loss Dr. to Cash

paid young & minns in full for

CB ✓ advertising to this day & Palladium to Mar 19. 1805 5.75

Boston August 1.st 1805

10 Sundries dr.s to T. & A. Cremer in Ac/c &c

12 " Sam.l Williams in Ac/c &c.

For the balance of our joint Ac/c remitted him per their letter of May 28. 1805 —

£3761..17..10 @ 39/2 — $ 44202.5 " — " 16719.50

$ 16719.50
961.40 loss
$ 17680.90

$17680.90

25 " Profit & Loss

For Loss on the above Remittance " — 961.40

Bankerage on $ 40000 per Ac/c cur.t " 40.0

Do ——— 28000 - Do — " 14.0

Bankerage — ——— ——— 11.40 1026.80

17746.30

21 William Parsons dr. to Profit & Loss

For his half of the above loss & charges

25 the same being on our joint Ac/c ——— 513.40

11 Sam. Williams dr. to T. & A. Cremer

For a Remittance made him May 14. say

9 £1200 — (say @ 39/1) — $ 14070 — 5333.33

5333.33
294.67 Int.
5628.00

$5628.00

£2027..1..10 @ 39/2 — 23818.6.8 — 9009.28 14342.61

9009.28
518.5 Int.
$ 9527.33

$9527.33

See his letter 26. June 1805

Boston August 1st 1805

25 ✓ Profit & Loss dr. to T. & A. Cremer

for loss on Remittances per their a/c current

9 ✓ Viz. on £825.13.10 @ 39/2 ——— 211.3

1200.0.0 39/1 ——— 294.63

2027.1.10 39/2 ——— 518.5 1023.71

Disc.t on £10000 — per their a/c £200 — 80.0

do. — 14000 . do. — £280 — 112.0

Brokerage — " — — 30 — 12.0

Bankerage — " — — 60 — 24.0 228.0

1251.71

6.th

CB ✓ Cash dr. to Notes Payable

Rec.d at Mass. Bank for my note of the 5.th

22 ✓ Int.t discounted for 1000 ——— 1000.0

24 ✓ Interest Acct dr. to Cash

Paid disc.t on the above ——— 5.50

CB ✓ Paid disc.t on $7000 rec.d ——— 38.50

44.00 44.0

25 ✓ Profit & Loss dr. to Cash

CB ✓ Paid for Blanks — blacking &c .50

Boston August 8th 1805

23 ✓ Adventure No 15 per Brig Trident
Perez Samson Master for Rotterdam

Dr to Sundries

22 ✓ 1 Notes Payable

foreign money for my 2 notes dated July 17 endorsed by
W. P. for 14 Hhds sugar bot at auction
of T. K. Jones — See July 17 -
W. 129. 3. 22 — " — 509.19
509.19 1018.38

foreign money for my note dated 19 July endorsed as above
for 21 Hhds sugar bot of J. Bradford
- See July 19 - -
W. 173. 1. 21 " — " — 1359.19

for my 2 notes dated 19 July endorsed as above
for 41 Hhds & 18 Bls bot of J. Field
- See July 19 —
W. 407. 3. 2 " — 1589.88
1589.89 3179.77

Return ps. 1/4 for my note of this Date to Fire & marine Ins. Co
at 8 M. for premium on 6000 $ 23 p. C. of policy. 181. 0

$ 5738.34

C.B ✓ Cash.

paid Howe & Town. coopering	110.66	
Rowbotom - trucking	20. 8	
Capt. Scott. Wharfage	7.20	
Do Storage 4.66 . Dewhurst storage 4.66	9.32	
Cabot rolling hogsheads to Brig	1. 0	
Custom house fees	3.70	
Notarial fees	3.25	155.21

$ 5893:55

Boston August 13th 1805

22 ✓ Notes Payable dr to Cash
paid part of my note at Branch bank
CB ✓ the same renewed for 600$ ——— 400.0

24 ✓ Interest dr to Cash
paid discs on the above renewal — 6.30
CB ✓

Entered 24. Inst.

Bot the 10 Inst at Auction of S. Bradford
21 Hhds sugar @ 10.5 per Cent. 090 days
debenture in part pay —
Also - bot this day of T.C. Amory & Co.
14 bbls of the same lot @ 1050 - same terms.

11 ✓ Sundries dr to Saml Williams
19 ✓ Notes Receivable
for S. & W. Higginson's note of this date at
60 days & grace, for £1000 Exchg sold them
in a 60 day bill on said Williams at
4 per Cent disc — 1000£ — 4444.44
disc 4 — — 177.77 4266.67

25 ✓ Profit & Loss.
for disc above stated — — — 177.77
4444.44

25 ✓ Profit & Loss dr to Cash
paid W. Cleland his Comm on sale of above 11.11
CB ✓

Boston Aug.t 13th 1805

11 Sundries Dr. to S. Williams

19 Notes Receivable

for Prime & Mackay's note of this date
@ 60 days & grace endorsed by James Prime
for a 60 day Draft on S.l Williams for 450.t
@ 3 per cent Disc.t ——450.t—— 2000.0
Disc.t —— 60.0 1940.0

25 Profit & Loss

for discount above stated —— 60.0
2000.0

25 Profit & Loss Dr to Cash

CB paid T. Geyer his Com.n on former
sale & the above —— 27.22

20

24 Interest Dr to Cash

Journal CB paid disc.t on rem.l of 1000 $ at 1% B — 11.0

All Entered the 24

Bot of Goodwin & Whiting 1/4 Hhd Sugar
@ 10.50 - Deb. in part pay @ 120 Ds Int. after 90

22.

Bot of C. Cashidy 1/4 Hhd clay'd Sugar
@ 11.75 - deb. in part - @ 120 Ds Int. after 90.

Bot of Wood & Robbins 1/4 Hhd clay'd Sugar
@ 11.75 deb in part - @ 120 Ds Int. after 60

Boston August 24th 1805

23 ✓ Adventure No. 16 – per Brig Hannah Pierce Master bound to Rotterdam

Dr. to Sundries

Notes Payable

22 ✓ for my note endorsed by W. Parsons dated the 10 Inst. at 90 days for 21 Hhds sugar bot of S. Bradford

20 Hhds wt. net – 179.3.18 @ 10.55	1898.4		
1 Do. – 9.0.23 / 189.0.13 – 10.60	97.59		
	1995.63		
Deduct Debentures – 503.54		1492.	9

for my note dated the 18th Inst. for 14 bbls of sugar bot of T. C. Amory & Co. at 90 days –

14 barrels Wt. net 26.1.18 @ 10.50	277.31		
Deduct Debentures – 69.6		208.	25

for my note endorsed by W. Parsons dated the 20. Inst. ~~for~~ at 120 days ~~Int. after 90~~ – for 17 Hhds sugar bot of Goodwin & Whiting – 153.3.24 @ 10.50 – 1616.64

Deduct Debentures – 410.3		1206.	61

for my note the 22d Inst. @ 120 days, Int. after 90 – for 5 Hhds sugar bot of C. Coolidge

49.0.18 – @ 11.75 – 577.65			
Deduct Debentures – 130.93		446.	72

43 / 462 Cash

for my note the 22d Inst. to Wood & Rollins at 4 mo. Int. after 60 days – for 5 Hhds sugar – 44.0.9 – @ 11.75 – 517.96

Deduct Debentures – 117.42		400.	54
	3754.	21	
for my note to Suffolk Ins. Co. of this date @ 8 mo.			
for Insurance on 4000 $ of policy –	121.	0	
	3875.	21	

Cash

13 ✓

paid Cooping –	47.12	trucking	11.59		
paid Storage –	3.50	Wharfage	4.96	54.82	
Custom house fees –	4.20	Notarial fees	3.25	19.80	
	54.82		19.80		74. 62
				$	3949. 83

Boston August 27th 1805

22 ✓ Notes Payable dr to Cash

paid my note dated Dec. 28. 1804 to
C.B. ✓ Newbury Pt. Maine Ins. Co. – by a Check
this day forwarded by mail to W. Tyer Jr. for 321. 0

28.

25 ✓ Profit & Loss dr. to Cash

paid Levi Melcher in full for Rent
C.B. ✓ of Counting Room to this day —
when I give it up —— 28. 0

31

18 ✓ House Expences dr. to Cash

paid sundry family expences from
C.B. ✓ May 1. to this day inclusive. —
per transp mem.o Book —— 854. 1

Boston September 4th 1805

24 ✓ Interest
~~Profit & Loss~~ dr. to Cash
C B ✓ paid disc.t on renewal of 8000 $
at the Massachusetts Bank — — — 44. 0

B.k B.k

C.B. ✓ Cash dr to Notes Payable
Rec.d at the Mass. B'k for my note
22 ✓ dated the 9 Inst. directed — — — 4000. 0
C.B. ✓ ~~Cash~~ Dr. to Notes Rec.d
Do for J. & W. Smith's note disc.d the 2.d Inst. 2222. 22
~~6222. 22~~
19 ✓

24 ✓ Interest
~~Profit & Loss~~ dr to Cash
paid disc.t on the above notes
viz — — 11. 11
& — — 22. 0
33. 11
C B ✓
Disc.t on renewal of 1500
at Union B'k 10. Inst. } — 15. 75 48. 86

22 ✓ Notes Payable dr to Cash
paid part of my note at Union B'k
C B ✓ for 5397. 17 - disc.d for 1500 - paid — 3897 17
16

22 ✓ Notes Payable dr to Cash
C B ✓ paid my note dated July 17 - for Sugar — 509. 19

25 ✓ Profit & Loss dr to Cash
C B ✓ paid postage — — — .52

Boston September 17th 1805

C B ✓ Sundries dr to Cash

22 ✓ Notes payable

paid part of note to J. Field for sugar -
the same being rend. at Branch B. for 1000 $. 589. 88

24 ✓ Interest

paid disc.t on the above renewal — 10.50
d.o on ren.d of 2000 at Mas. B. — 11. 0 — 21.50
611.38

27

13 ✓ Abr.m Gibson Dr. to Cash

paid him in full for nail Rods
C.B. ✓ del.d Enos Hitchcock — 33. 0

Boston October 1. 1805

24 Interest dr to Cash

CB paid discount at Mass. Bk on renewal of 8000 $ — — — — — — 44. 0

11

24 Interest dr. to Cash

CB paid discount at Mass. B. on $4000 rem.d for 7 dys. of grace — — — — 6. 67

12

22 Notes payable dr to Cash

CB paid my note at Branch Bank — 600. 0

CB Cash dr to Notes Receivable

19 Rec.d at Mass. Bank - Prime & Mackay's note due this day — — — — 1940. 0

14

22 Notes Payable dr to Cash

CB paid my 2.d note to T.K. Jones & Bro. for — 509. 19

15.

13 Levi Melcher dr to Cash

CB paid him in full for fund.s for Mr. Hitchcock 189. 14

CB Cash dr to Notes Receivable

19 Rec.d at MB. am.t of S. & H. Higginson's note due this day — — — — 4266. 67

Boston October 16. 1805

CB Sundries dr. to Cash

22 Notes Payable

paid my note of the 7 Inst. at M.B. ——— 4000. 0

20 Asa Hatch (his Estate)

paid his Executrix in full for Rum ——— 52.43

52.43
.52
51.91

24 Interest dr to Cash

CB paid disc.t on renewal at Mass B. 2000$ ——— 11. 0

25

CB Cash dr to Enos Hitchcock

13 Rec.d of him on a/c per Mr. Hyde 125.0

add premium on 21$ ——— .50 125.50

13 Enos Hitchcock dr to Cash

CB paid Whitney & Bon for lost sugar ——— 8.95

Levi Melcher for 4 tobacco - 19.80 28.75

22 Notes Payable dr to Cash

CB paid my note S. Bradford dated July 19.

omitted the 17.c Inst. ——— 1359. 19

Boston November 2d 1805

24 Interest dr to Cash

CB paid disc.t on rem.t of 8000 $ at Mass.

x Bank the 28 inst. — — — — 44. 0

Nov. 5 ~~2~~ 7

See Nov. 26. ~~Enos Hotchkiss~~ Sundries dr to Cash

last charge

CB Notes Payable

22 Paid part of note at Union Bank for

1500. f. rem.d — — — 750. 0

24 Interest

for disc.t on above Renewal — — — 7. 88

757. 88

8

CB Sundries dr to Cash

22 Notes Payable

paid part of note at Branch Bank

for 1492. 9 - 1000 $ rem.d — — — 492. 9

24 Interest

paid disc.t on above renewal — — — 10. 50

502. 59

9.

19 Notes Receivable dr to Sam.l Williams

for 2 notes of Eccl.t on him this day @ 60 days d.t

11 C. & G. Barretts' note at 60 days & grace for 750 D.rs 3333. 33

Rich.d Dickerman's D.o D.o - - for 600 - 2666. 66

5999. 99

One renewal to be given at M.B. for half in 60 days

one D.o - - D.o - for 1/4 in 4 weeks after

Boston November 13th 1805

CB — Sundries Dr to Cash

22 — Notes payable
paid my note to T.C. Amory &c: ——— 208. 25

24 — Interest
paid disc.t on ren.d 2000. at Mass. Bk ——— 11. 0

15.

CB — Sundries Dr to Cash

22 — Notes payable
paid my note at Brunk Bank 1000 —
paid part of Dr a Dr ——— 89.89
the residue ren.d - pay 1500$ — 1089.89 — 1089. 89

24 — Interest
paid disc.t on said renewal ——— 15. 75

25 — Profit & Loss Dr. to Cash

CB — paid F.W. Geyer in full brokerage — 15. 0

23d

CB — Cash Dr. to Enos Hitchcock

13 — Rec.d of him ——— 103. 0

13 — Enos Hitchcock Dr. to L. Melcher
for Sundries - as per his bill
13 — Rendered - at 90 days credit
whole amt. ——— 155. 28
Cr. by Bills rec.d ——— 1. 67 — 153. 61

Boston November 26. 1805

24 Interest Dr. to Cash

CB paid disc.t on Remand of $8000 on N.B. 44. 0

CB Cash dr. to Notes Receivable

Rec.d am.t of J. & W. Smiths' note at Mat.

19 Bank - omitted the 5.th Inst. 4444. 44

December 9.th 1805

24 Interest dr to Cash

CB paid Disc.t on rem.t at N.B. 2000 - 11. 0

CB Cash dr. to Sundrys

Notes Receivable

19 Rec.d am.t J. & W. Smiths note 2222,22

Interest

24 Rec.d Interest on the above 1.85 2224. 7

13.th

9 T. & A. Cremer drs. to Adventure N.o 14

for net Sales of 180 boxes havanna

5 Segars per Sales - £1745. 11 @ 40 lbs 6981. 2

1745 - 11 / 40 / 6980.80 / 22 / 6981.02

Rem.d 6805.78
cost 6768.36
37.42 gain on Remittance

Oct.o 4. remitted to I. W. £ 1531-6-1 - @ 36/10 - $16920.18

See Dec.r 26 -

Boston December 17th 1805

CB — Sundries dr to Cash

22 — Notes payable

paid my note for sugar bot of Goodwin & Whiting — 1206.61

24 — Interest

paid interest on the above — 6.63 — 1213.24

18

CB — Cash dr to Sundries

Notes Receivable

19 — Rec.d for C. & G. Barretts note of 9th Nov.r disc.d at MB. the 17th Ins.t — 3333.33

Interest

24 — Rec.d Interest on the above — 35.0 — 3368.33

24 — Interest dr to Cash

CB — paid disc.t on the above note 3368.33 d 23 Days — 14.59

19th

19 — Notes Receivable Dr to Sam.l Williams

" for C. & G. Barretts 3 notes d 2.3. & 4 m.o

11 — 1/3 cash for a 500 Dft d 60 Days 740.74
Rich.d & D. endorse notes & W. P. endorses dft. 740.74
740.74 — 2222.22

" for Tucker & Thayers 3 notes d 60 90 Days & 4 m.o

1/3 cash for a 500 Dft d 60 days 740.74
740.74
— no Endorsers — 740.74 — 2222.22

4444.44

Boston December 19. 1805

11 Sundries dr to Saml. Williams

19 Notes Receivable

for J C Dyers note endorsed by Barnes & Eckley
@ 60 days for $500 Disct @ 60 Days ℔t.
Sold them @ 1% for Ct. disct — 2222.22
disct. — — 33.33
2188.89

25 Profit & Loss

for the above Discount — 33.33 2222.22

20-

19 VanBaggen & Parker dr to Cash

CB paid C. Colidge the balance of their a/c
as per my letter to them with Invoice thereon
of this date — £22.10 — 9.0

24 Interest a/c dr to VanBaggen & Parker

19 for interest on £20.13 @ 9 per Ct. Jany 4.17 — .74

CB Sundries dr to Cash

22 Notes payable

paid my note to C. Colidge for — 446.72
Dr. — Wood & Robbins — 400.54 847.26

24 Interest

paid interest on former — 2.46
Dr. — on Letter — 4.21 6.67
853.93

Boston December 26th 1805

CB Cash dr to Sundries

Notes Receivable

19 Rec.d at Mass. Bk for Rich & D.s note disc.d the 23.d Inst. 2666.66

Interest

24 Rec.d Interest on the above 27.99

2694.65

24 Interest dr. To Cash

CB " paid disc.t at Mass. Bk on Rich & Ds note as above 8.53

" paid disc.t at Do on Renewal of my note 5000 $ 23.d Inst. 27.50 36.3

22 Notes Payable dr to Cash

CB paid part of my note at Mass. Bk 3000.0

11 Sam.l Williams dr. to Sundrys

T. & A. Lemer

9 for £1531..6..1. rec.d from them @ 36/10 / 16920.18.. 6768.36

Profit & Loss

25 for am.t gained on the above Remittance 37/ being at par 37.42

6805.78

Boston 28. December 1805

12 Sundries dr to Sam.l Williams in Ac.t Cr.

21 William Parsons

For his half of the balance of our j.t A/c transferred to his private A/c as per 1.st W.ms letter of Oct.r 29. on file ——— £978.3.8 4347.48

11 Sam.l Williams

For my half of the balance as above - 4347.48

25 Profit & Loss

For sundry Charges on our j.t A/c as per Estimate (his A/c not yet being rec.d) ——

Comm.n ——— "
Interest ——— "
Portar ——— "

——— 67..10..6 . 390.11

8695.07

21 William Parsons dr. to Cash

Paid him on account ——— ——— 1700.0

CB

21 W.m Parsons dr. to Profit & Loss

For his half the charges paid

25 S. Williams as above ——— ~~150.0~~ 150.5

Boston December 31 1805

25 Profit & Loss dr. to Cash
paid F. W. Geyer his wages on £500 — 16.66
CB

23 Charles Phelps dr. to Cash
Lent him last September — — — 50. 0
CB.

Paid Expenses 1351.90

1351.90

Boston January 1st 1806

8 Insurance Shares dr. to Cash

For 2 shares in the Boston Maine Insurance
CB Company 100 $ to a share - heretofore the
property of Wm Phelps, now taken to my own
account at 25 per cent advance - and
paid as follows —
Sundry bills for furniture in dining Room
per House Expence book ——— 229.34
Balance paid her in Cash ——— 20.66 250.0

4.

22 Notes Payable dr to Cash

paid my note at Union Bank ——— 750.0
CB

8 William Lake, Baltimore
dr. to Cash

paid Mr. Jackson's Att'y bill in the two suits
CB against Capt. Molin - prosecuted by his
direction ——— 113.86
paid T. Parsons his fee in do. ——— 20.0
133.86

CB Cash dr. to William Lake

Rec.d of Messrs Greenes by the hands of
8 Mr. Jackson on acct of the balance due
from them to Capt. Molin - attached in their
hands, as Trustees - per their Pc dated 3.d Inst.t 496.77

Boston 8th January 1806

CB — Sundries dr to Cash

22 — Notes payable
paid my note at Branch Bank — 1000.0

24 — Interest
paid disct on Renewal of a note
at Bra. Bk 6 mos in anticipation.
which was payable the 13th Inst 1500$ — 15.75

1015.75

---

24 — Interest dr. to Cash

CB — paid disct on Renewal of $ 2000,$
at Mass. Bk the 6th Inst — 11.0

10.

Endorsed Rich & D. 1 note dated 6th Inst. 1500-
Dr — C. & J. Barretts do do do $ 1600 Dodd
on the Mass. Bank

---

8 — William Lake dr. to Sundries

Cash

CB — paid Mr Jackson - for copies of 2 Ex-
cutions agt Mclin — 1.0
do. for service of Exn on by Billings - 1.0 — 2.0

Profit & Loss

25 — for my Commissions for attending to
the Suits &c — agt Mclin — 100.0

102.0

Boston 17 January 1806

11 Saml. Williams Dr. to

Tho. & Adr. Cramer

9 For a remittance made him per
their letter 31st Octr. 1805 —

£8..10.9 - D 37/— £94.15 — —
40
37.60 - 30 - 37.90 37.90

9 Tho. & Adr. Cramer Dr. to Adv. No. 15
For net sales of Sugar per Brig
23 Trident - per Pc sales rendered —
£20.017-9 — 8006.98

22.

24 Interest dr. to Cash
paid disc.t on renewal at the
CB Mspa. Bank — 5000 $ — 27.50

Tho. & A. Cramer dr. to Adv. No. 15.
For net sales £72 Hhds 61/2 Pc mus-
entered above covado Sugar per Brig Trident
£2001-7-9 D 40 cts — 8006.98

Boston 5th February 1806

8 William Luke dr. to Cash

CB paid his draft in favor of Sol.o Cotton
dated 27 Jan.y at sight for ——— 260.71

7

24 Interest dr. to Cash

CB paid disc.t on rem.e at NB 2000 11. 0

13.

21 William Parsons dr. to Profit & Loss

25 for his half the discount on 350 £ Hfg.
sold J. Baott Feb.y 9. 1805 & then omitted. 7.77

21 Sundries drs to Wm. Parsons

24 Interest

for Interest due him on settlem.t Ac — 126.55

25 Profit & Loss

1 for loss sustained by Gregory & Richards'
failure - paid Parsons having accounted
for the whole demand - viz — $ 1500. 0
They having paid him ——— 750. 0
leaves loss ——— 750. 0
my half of which is 375. 0

1 for my proportion of lighterage
on 3 brothers cargo - omitted. — 2. 42 377. 42

CB Cash

Rec.d to balance Ac ——— 62. 77

566. 74

See mar. 31. 1806 & April 14. 1810

Boston February 20. 1806

CB Cash dr to Notes Receivable

Rec.d for J. C. Dyers note dated Dec. 19. - 2188.89

19 " for Tucker & Hayes 1st note do. 740.74

2929.63

21

Sundries dr to Cash

CB Notes Payable

22 paid part of note at Mass. Bank - 2000.0

24 Interest

paid disc.t on renewal of 3000 $ — 16.50

2016.50

22

CB Cash dr to Notes Receivable

Rec.d for C. & G. Barretts 1st note — 740.74

19

13 Levi Melcher Dr to Cash

paid him in full — — — 153.61

CB

28

25 Profit & Loss dr to House Expences

from Jan.y 1.st 1804. to Aug.st 31. 1805

18 at which time the copartnership of

Belcher & Phelps commenced — 3386.97

Boston March 3d 1806

CB Cash dr to Enos Hitchcock

13 Rec'd by Mr Parker (counterfeit bills to be excepted) ——— 100.0

7

22 Notes Payable dr to Cash

CB paid my note at Br. Bk ——— 1500.0

24 Interest dr to Cash

CB paid disc't on renewal 2000 at Mch B. 11.0

10

Dr. Ft Adventure No 14.

Rec'd of Bos. Mt. Ins. Comp'y for average Loss

Sundries dr to Profit & Loss

Adventure No 14

for am't gained on Sales ———

Adventure No 15

for am't gained on Sales ——— 2113.43

Boston 14th March 1806

9 ✓ Sundries drs To T. & A. Curner

5 ✓ Adventure No. 14

for amt. of gross average paid by them on my proportion Huntress' Cargo — whole value £50.000 — whole loss — 3637.10 } — £403.17 my share — 161.54

25 ✓ Profit & Loss

for Bank & Broker. for their a/c settled Oct. 21. 1805 13.22

174.76

CB Cash dr to Adventure No. 14

5 ✓ Rec.d of Boston Mar. Ins. Co. on a/c of average loss on Huntress' cargo — they agreeing to give me the benefit of any more favorable principle ~~of settlement~~ which may be adopted in settling similar losses ——— 131.37

25 ✓ Sundries drs to Profit & Loss

5 ✓ Adventure No. 14

for amt. gained on Sales ——— 1321.56

23rd ✓ Adventure No. 15

for amt. gained on Sales ——— 2113.43

for their a/c Sales on file 3434.99

Boston 14th March 1806

11 Sundries dr to Sam'l Williams

Cash 2 Sets of Exch.s sold S. Summer
at 60 days sight for £230 each is £460. 2044.44

CB 1 Cash
Rec.d in part pay ——— 1400.0

19 1 Notes Receivable
S. Summer's note for balance
at 30 days ——— 624.0

25 1 Profit & Loss
for disc.t allowed him 1 per C.t — 20.44 2044.44

15

22 Notes Payable dr to Cash
paid note to B.M. Ins Co. with an agree-
CB ment as on the ~~4~~ last page ——— 172.0

20

CB ~~Sundries~~ Cash dr to Notes Receivable

~~Cash~~
19 rec.d at Mass. Bank for S. Summer's note
disc.d the 17. Inst. ——— 624 ~~00~~

~~Interest~~

~~paid disd. on the above note~~

24 Interest dr to Cash
paid disd. on the above note — 3.12
CB

Boston 20. March 1806

CB Cash dr to Chas. Phelps

23 v Rec.d on account 18th Inst. 50.0

22.

CB Cash dr to Notes Receivable

for C. & G. Barretts 2.d note p.d at N.B. — 740.74

19 v for Tucker & Thayers do. - do. — — 740.74

1,481.48

22 v Notes Payable dr to Cash

paid my note at Mass. Bank — 3.000.0

CB

28.

CB Cash dr to William Lake

.20
53.20
53.40

Rec.d of David Greene & Sons on account of Lignumvitæ sold by them for Capt. Mollen attached in their hands as Trustees - as per my Rec.t in the Execution & also per my loose Rec.t for the same sum — 53.20

from Cal.

8 v William Lake dr to Cash

paid Mr. Parsons portage — .20

CB paid for Copy of Ex.on to recover the balance from Mess.rs Greenes 40 Cents (say 20 Cents only, to balance this Sum in even numbers) .20

sent him per mail this day in one Balt.e Branch bill No. 4238 - 50
one Bos. Bk bill — No. 3432 - 3 53.0 53.40

Boston 31 March 1806

CB	Cash dr to Profit & Loss		
	Rec.d of W.m Parsons on account of my		
25 v	proportion of the 2.d dividend on Sup.r		
	Gregory & Pickards Estate —		
	whole demand — 1500 $		
see fol. 13. 1806	my half ——— 750 @ 16 2/3 pr.ct —		125. 0
22 L	Notes Payable dr to Cash		
CB	Paid my note at Mass. Bank —		2000. 0
CB	Cash dr to Profit & Loss		
25 v	gained on sundry exchange of money —		5. 71

Boston April 9th 1806

22 Notes payable dr to Cash

CB paid premium note adv. W.S 181.0

22

CB Cash dr to Notes Rec.able

for Tucker & Thayer's 3d note 740.74

19 " C & J Barretts 3d note 740.74 1481.48

25

CB Cash dr to Profit & Loss

25 Rec.d changing money 9.15

25 Profit & Loss dr to Cash

CB paid F. W. Geyer brokerage in full 5.06

26 Belcher & Phelps dr to Cash

CB paid them 2027.50

11 Sam.l Williams dr to Interest

24 " on Interest due me 31. Dec.r 1805

as per his a/c rend.d to that date

£35-7-11 157.37

25 Profit & Loss dr to Sam.l Williams

11 for his comm.n and portage to Dec.r 31. 1805

per his a/c rend.d £63.14-1 283.13

Boston April 30 1806

9 Sundries dr. to T. & A. Cromer

11 ~~for Sal~~ Sam.l Williams

for Remittance made him to balance
the Adventure per Trident No. 15 fo. 4

£1783-5-1 @ 37/4 $ 19972.9 / $7988-98 / 7925.57

$7925.57
63.41 Loss on Rem.ce
7988.98

per their letter of Feb.y 25. 1806

25 Profit & Loss

for Loss on the above Remittance — 63.41
for bro.s & bank.s in D.o per abov Letter f 45 — 18.0 81.41
~~20 — 25~~

per Sales rend.d — — $ 8006:98

Boston May 16th 1806

22 Notes Payable dr. to Cash

CB paid premium note to Suffolk Insurance Co. on Adv. No. 16 - 121.0

Allowed by the Office $204.9 - $1.80 $1 / $80.99 Paid Com. / Aug 1807 -

CB Cash dr. to Adventure No. 16

23 Rec.d of Suffolk Insurance Co. my proportion of general average for detention of Brig Hannah in England - per Adjustm.t Jas 81.00

the balance due me from Owners of said Brig - for the proportion of the charges paid them by Owners on my acc.t - the same being disallowed by the Underwriters here

Whole amo. p.d on my a/c — £366 -

repaid by the underwriters 204.9

due me — £161:11

For final settlement of this balance See Entry Nov. 22. 1809

Boston July 15th 1806

Saml Williams Dr to

Tho.s & Adr. Curmer

9
11 Saml. Williams

For a Remittance made him to
balance the Acct.r per Hannah No.16
per their letter 9th May 1806 -

£1053=5=5 @ 37/2 - $11744
4681=20
16=40 Lss
$4697-60 4697-60 4681=20

25 Profit & Loss

For Loss on the above Remittance 16:40
For Disc.t brokerage &c. as per
their letter above $360-4- 144.08 160=48

4841=68

9 Tho.s & Adr. Curmer

Cr. by Adventure No.16

23 For Net Sales of Sugar per Brig
Hannah - per Ac.t Sales rendered -
$12104-4 4841=68

Boston August 30th 1806

Belcher Phelps dr to Interest
for this sum allowed me — 43.26

House Expences dr.
to Belcher Phelps
for my family Expences from
Sept. 1. 1805 - to Sept. 1. 1806 — 3147.41

Nov.r 5. 1806

13 Cash dr to Church & Denill
18 for Amo. their acceptance rec. per mail — 391.0

22 Notes Payable dr to Cash
paid my note to Union
13 Imp. Comp.y in favr of Capt.
Church & adv.d on board Ship
Partiner insured May 3. 1805 391.0

Boston May 8. 1807

11 Sam'l. Williams dr. to Interest

for this sum allowed me as per

24 his a/c current settled Dec. 31. 1806 —

24-9.10 ₶ —" —" —" 108.85

for Interest on £1174.0.0 - from Jan'y.

1. to June 30. 1807 - 3½% p.an. —" 78.26

17.12.2

187.11

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11 Sundries dr to Sam'l. Williams

Profit & Loss

25 for his Com'n & portage to Dec. 31. 1806

per his a/c rendered - 31.10.4 ₶ — 140.06

Notes Receivable

19 × for Smith & Otis' note of this date at

60 days - in part pay for my draft

of this date ~~at 53 days~~ on S. Williams

at 53 days date - (due June 30. 1807) for

£1191=12=2 ₶ being the balance due

£1191=12:2 is $5290-04 from S.r W.ms on said 30. June including Interest 5000-0

CB Cash

rec.d of Smith & Otis residue of the above

draft per agreement —" —" —" 296.04

5436=10

× S.&O. to have either 2 renewals at MB. ⅓ each

or 1 renewal at some other Bank in town for ½

at my option —

Boston June 19th 1809

CB Cash dr to Notes Receiveable
acct for Smith & Otis note of May 8.
19 discounted at the Bra. Bk by mssrs
S. Higginson & Co. " —— " —— 5000. 0

24 Interest dr. to Cash
CB paid disct on the above —— 19.17

24

CB Cash dr to Adventure N.o 16
Rec.d at Suffolk Ins. Offic for
23 an additional average loss
being their proportion as per their
statement of £133.16.9 stg. rec.d by S.W.
in London —— 59.76

23 Adventure N.o 16 dr. To Sundries
CB Cash
paid W.m Parsons my proportion
of £133.16.9 stg. charges paid by
S. Williams in London & charged to
the acct of P. Parsons —— 64.74

Profit & Loss
25 for comm.o gained (without including
the sum due from Owner of the Brig
Hannah) —— —— —— —— 967.87
1032.61

Ledger Nov. 22 1809

Boston June 24. 1807

CB — Cash dr to Belcher & Phelps
for this sum as rec.d of them
to balance their Books - the same
26 being charged again in another
Set of Accts — 2027. 50

25

CB — Cash dr to Insurance Shares
for this sum as rec.d for 2 Shares
to balance their books - the same
8 being charged again in another
Set of Accts — 250. 0

25 — Profit & Loss dr to Enos. Hitchcock
for this sum to balance his a/c
the same notwithstanding to remain
13 good against him — 128. 78

25 — Profit & Lss dr to Interest
to balance the latter acct — 1441. 41
24

25 — Profit & Loss dr to Cash
for this sum on hand being the
net profits of trade from Jan.y 1. 1804
CB to Sept. 1. 1805 - at which time I
went into copartnership with
Wm Belcher — 7509. 39